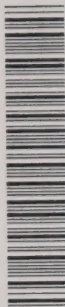


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68-206

## D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

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5-11-52

Price 25 cents

PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE  
OF PROVINCIAL GOVERNMENTS

1951

(Fiscal years ended March 31, 1952)

INTRODUCTION

This memorandum is the third in a series on financial statistics of provincial governments in Canada. The basic material was derived from the published Estimates and Budget Speeches of the governments concerned and supplemented by information taken from other secondary sources.

These preliminary analyses, based, to the greatest extent possible, on actual results for ten months and a forecast for the remaining two months, provide information which is more accurate than the original Estimates used to prepare "Summary of Estimates of Revenue and Expenditure of Provincial Governments, 1951" published in August 1951. However in making use of these statistics it should be clearly understood that they are intended to be only a preliminary forecast of what the final tabulations will reveal when the provincial Public Accounts are available. Nevertheless, they are considered sufficiently comprehensive and complete to indicate the general trend of provincial finance.

The same basis is followed in the preparation of these preliminary analyses as for the final statistics. Accordingly, adjustments of various kinds are necessary for comparative purposes, and the accuracy of such adjustments depends on the degree of detail available in the reference sources. Reference should be made to the final report, "Financial Statistics of Provincial Governments", for a detailed description and commentary on the scope and coverage of these statistics in relation to the basis on which information is contained in the official Public Accounts and other documents.

Transactions on account of loans and advances and other receivables and payables are, for purposes of these statistics, omitted from both revenue and expenditure, except for any such amounts which may have been treated as ordinary or current account transactions by the provinces. These latter are included as "non-revenue" or "non-expense" in the final statistics published. No attempt has been made in these estimates to segregate such transactions, as the volume is generally small and therefore relatively insignificant in relation to the overall totals.

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Prepared by the Public Finance and Transportation Division



## DESCRIPTION OF TERMS

Although the titles given to the tables presented herein differ from those used in the memorandum for the previous year, the coverage is the same.

The term "general" as used in this memorandum differs in concept from that used in preceding publications of this kind. Heretofore, "general" as applied to revenue and expenditure referred only to the operations of provincial ordinary or income accounts, with the addition of those working capital funds, provincial institutions and special funds for which separate accounts are kept. In this memorandum, however, "general" includes not only those provincial accounts described above but also revenue and expenditure of provincial capital accounts. This change in concept will be followed in all future publications in this series. As noted in the following paragraphs, however, revenue of provincial capital accounts is not included in "net general revenue" but is completely offset against the expenditure of capital accounts when arriving at "net general expenditure".

"Net General Revenue" is arrived at by first adjusting the combined revenue of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept, to a gross basis and then deducting interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and all capital account revenue, which are offset against related expenditure. Adjustments to the gross basis consist mainly of adding back revenue items which are deducted from expenditure and expenditure items which are deducted from revenue in Public Accounts. Contributions for specific purposes from other governments, referred to above, are grants-in-aid and shared-cost contributions. These are deducted from expenditures to show the net cost to the provinces of the services in question. General or unconditional fiscal subsidies, those payable to the provinces by the Government of Canada under the B.N.A. Act and those payable under the Federal Tax Rental Agreements, however, are not treated in this fashion but remain as part of "net general revenue".

"Net General Expenditure" includes the same funds as "net general revenue".

"Taxes - Income - Corporations", revenue item 2, in all provinces except Ontario and Quebec, reflect the amounts collected by the Government of Canada of the 5% provincial corporation income tax levied under the terms of the 1947 Federal Tax Rental Agreements. It should be noted, however, that under the new Agreements, commencing April, 1952, the provinces will no longer levy this tax.

"Liquor Profits", revenue item 21, is the profit from the operation of provincial wholesale vendors and retail outlets. Other revenue from liquor control operations are included under revenue item 5, taxes on the sale of liquor; item 15, licence and permit fees; and item 22, fines, penalties and confiscations arising from infractions of the Liquor Control Acts and Regulations.



"Other Revenue", revenue item 22, combines revenue from the following sources: sales and services, fines and penalties, contributions from government enterprises (excluding liquor boards), and miscellaneous items not otherwise specifically provided for in the classification, as well as non-revenue and surplus receipts.

"Health - Other", expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

"Aid to Aged and Blind Persons", expenditure item 5. Until December 31, 1951, the provinces paid one quarter and the Government of Canada three quarters, of the cost of old age pensions to needy persons of 70 years of age and over. On January 1, 1952, the Government of Canada assumed full responsibility for pension payments to all persons 70 years of age and over and will share on an equal basis old age assistance to needy persons 65 to 69 years of age. These changes greatly reduce provincial expenditures on old age pensions for the last quarter of the fiscal year under review. The Government of Canada will continue to contribute 75% of the cost of pensions to the blind.

"Social Welfare - Other", expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

"Contributions to Municipalities", expenditure item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the expenditure to which the provincial payment is related.

"Other Expenditure", expenditure item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expenditure and surplus payments.

Abbreviations used in these tables are: Newfoundland (Nfld.), Prince Edward Island - (P.E.I.), Nova Scotia - (N.S.), New Brunswick - (N.B.), Quebec - (Que.), Ontario - (Ont.), Manitoba - (Man.), Saskatchewan - (Sask.), Alberta - (Alta.), and British Columbia - (B.C.).

The following symbols have been used:

- to indicate nil or zero

.. to indicate figures are not available

.....(continued on page 6)



# NET GENERAL REVENUE

## PRELIMINARY

For Fiscal Year Ended March 31, 1952

(Thousands of Dollars)

NO.	REVENUE BY SOURCE	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
<b>Taxes</b>												
1.	Corporations Income	-	-	-	-	13,113	11,400	-	-	-	-	24,513
2.	Corporations	199(a)	196(a)	1,657(a)	2,179(a)	55,833	78,810	3,352(a)	1,832(a)	4,306(a)	11,407(a)	159,771
3.	Individuals	-	20(b)	-	-	-	-	10(b)	-	10(b)	-	40
4.	Property	-	-	92	131	-	1,350	-	1,850	-	3,400	6,823
5.	Sales	-	-	-	-	-	-	-	-	-	-	-
6.	Alcoholic Beverages	-	236	-	-	1,380	-	-	-	-	-	1,616
7.	Amusements and Admissions	-	115	560	300	3,618	10,329	1,100	50	955	2,620	19,647
8.	Motor Fuel and Fuel Oil (c)	1,515	998	7,960	6,400	48,100	71,750	6,770	9,240	13,100	15,030	180,863
9.	Tobacco	-	125	-	850	8,828	-	-	-	-	-	9,803
10.	General	3,160	-	7,400	35,906	-	-	-	12,900	-	30,860	90,226
11.	Other Commodities and Services (d)	-	-	130(b)	-	4,049	-	-	-	-	-	4,179
12.	Succession Duties	-	12(b)	22(b)	1(b)	12,428	19,500	10(b)	-	30(b)	75(b)	32,078
	Other	100	-	60	37	1,154	3,622	23	5,878(e)	1,008	13,423(e)	25,305
13.	Total Taxes	4,974	1,702	10,481	17,298	184,409	196,761	11,265	31,750	19,409	76,815	554,864
14.	Federal Tax Rental Agreements (f)	7,733	2,189	11,441(g)	9,431	-	-	14,568	16,513	14,799	19,127	95,801
15.	Privileges, Licences and Permits	1,591	541	5,187	6,447	60,949	55,838	9,015	9,052	53,563	17,302	219,485
<b>Government of Canada</b>												
16.	Subsidies	8,069(h)	657	2,057	1,679	3,173	3,641	1,755	2,041	2,127	1,004	26,203
17.	Share of Income Tax on Power Utilities	62	19	138	164	559	630	331	33	793	1,281	4,010
18.	Sub-Total Government of Canada	8,131	676	2,195	1,843	3,732	4,271	2,086	2,074	2,920	2,285	30,213
19.	Municipalities (i)	-	-	245	-	-	-	606	-	20	-	871
20.	Total Other Governments	8,131	676	2,440	1,843	3,732	4,271	2,692	2,074	2,940	2,285	31,084
21.	Liquor Profits	2,285	810	8,230	5,985	19,668	30,360	6,190	8,500	12,000	17,835	111,863
22.	Other Revenue	263	124	822	311	6,977	5,612	1,463	2,816	2,196	14,302	34,886
23.	TOTAL NET GENERAL REVENUE	24,977	6,042	38,601	41,315	275,735	292,842	45,193	70,705	104,907	147,666	1,047,983

(a) Collection by Government of Canada of the 5% provincial corporation income tax levied under terms of the 1947 Federal Tax Rental Agreements. (b) Arrears.  
(c) Before deducting commissions allowed to gasoline agents. (d) Consists of Nova Scotia - Long Distance Telephone Tax; Quebec - Hospital Tax on Meals.  
(e) Includes hospital insurance tax. (f) Excludes 5% provincial corporation income tax. See footnote (a). (g) The exact amount payable to Nova Scotia under the Agreement is as yet undetermined. If the contention of the province prevails, an additional sum of approximately \$1,400,000 will be received.  
(h) Includes transitional grant \$6,500,000. (i) Nova Scotia - Highway Tax; Manitoba - Municipal Commissioner's Levy; Alberta - Education Tax.



NET GENERAL EXPENDITURE

P R E L I M I N A R Y

For Fiscal Year Ended March 31, 1952

(Thousands of Dollars)

NO.	EXPENDITURE BY FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	TOTAL
1.	Transportation and Communications	5,673	3,638	16,554	11,564	84,956	102,605	10,138	12,107	24,350	26,303	297,888
	Health and Social Welfare											
2.	Hospital Care	5,230	770	5,287	3,825	33,511	39,776	4,493	21,145 <sup>(a)</sup>	11,335	27,553 <sup>(a)</sup>	152,925
3.	Other	1,133	229	540	492	3,668	7,881	1,004	3,194	1,855	3,606	23,602
4.	Sub-Total Health	6,363	999	5,827	4,317	37,179	47,657	5,497	24,339	13,190	31,159	176,527
	Social Welfare											
5.	Aid to Aged and Blind Persons	1,465	363	2,314	1,822	8,254	11,494	1,821	2,833	2,890	7,491	40,747
6.	Aid to Unemployed and Unemployables	2,554	55	-	-	-	3,170	656	1,230	994	5,473	14,132
7.	Mothers' Allowances	1,282	64	1,502	860	6,046	6,300	770	1,225	718	524	19,291
8.	Other	577	48	547	180	1,351	4,078	703	1,803	591	3,380	13,258
9.	Sub-Total Social Welfare	5,878	530	4,363	2,862	15,651	25,042	3,950	7,091	5,193	16,868	87,428
10.	Total Health and Social Welfare	12,241	1,529	10,190	7,179	52,830	72,699	9,447	31,430	18,383	48,027	263,955
11.	Education	5,304	1,032	10,007	7,823	43,307	67,443	6,879	10,265	15,622	23,285	190,967
12.	Natural Resources and Primary Industries	1,623	340	2,865	2,931	27,296	20,434	4,013	6,084	7,780	14,361	87,727
13.	Debt Retirement (from Current Account)	111	500	2,707	4,559	13,903	23,476	6,184	4,235	2,524	17,096	75,295
14.	Interest and Other Charges	490 <sup>(b)</sup>	651	4,834	5,710	11,934	21,943	1,354	3,074	-174 <sup>(b)</sup>	8,320	57,156
15.	Contributions to Municipalities	275	56	597	2,056	-	1,909	14 <sup>(c)</sup>	-	4,873	12,290	22,070
16.	Other Expenditure	4,676	777	4,411	2,709	39,544	53,760	8,479 <sup>(c)</sup>	9,876	11,657	27,095	162,984
17.	TOTAL NET GENERAL EXPENDITURE	29,413	8,523	52,165	44,531	273,770	364,269	46,508	77,071	85,015	176,777	1,158,042
18.	Debt Retirement Included Above	-111	-500	-2,707	-4,559	-13,903	-23,476	-6,184	-4,235	-2,524	-17,096	-75,295
19.	TOTAL NET GENERAL EXPENDITURE EXCLUSIVE OF DEBT RETIREMENT	29,302	8,023	49,458	39,972	259,867	340,793	40,324	72,836	82,491	159,681	1,082,747

(a) Includes operations of hospital insurance scheme.

(c) Includes \$3,600,000 Flood Control.

(b) Excess of interest revenue over interest expenditure and other debt service charges.

Other annual publications dealing with financial statistics of provincial governments are:

- (1) "Summary of Estimates of Revenue and Expenditure of Provincial Governments" - commencing with 1951
- (2) "Financial Statistics of Provincial Governments - Direct and Indirect Debt" - commencing with 1950
- (3) "Financial Statistics of Provincial Governments - Revenue and Expenditure" - commencing with 1950

(2) and (3), before 1950, were contained in one publication entitled "Financial Statistics of Provincial Governments".

"Preliminary Analysis of Revenue and Expenditure of Provincial Governments" was first introduced for the year 1949. In that year, however, this memorandum was entitled "Financial Statistics of Provincial Governments, Summary of Revenue and Expenditure (Preliminary)."



# D.B.S. MEMORANDUM

Dominion Bureau of Statistics, Ottawa, Canada

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16-10-63

Price 25 cents

## PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1952 (Fiscal years ended March 31, 1953)

### INTRODUCTION

This memorandum is the Bureau's second publication dealing with finances of provincial governments in 1952. A year ago, a Summary of Estimates of Revenue and Expenditure, based on the published Estimates and Budget Speeches delivered in the Spring of 1952 was released. This Preliminary Analysis incorporates later information derived largely from the Budget Speeches of the Spring of 1953 and interim statements published by the provinces at that time. Final figures in considerably greater detail will be prepared as soon as the Public Accounts are released by the provincial governments.

The same basis is followed in the preparation of both the estimates and preliminary analyses as in the final statistics. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information.

In making use of these statistics it should be clearly understood that they purport to be only a preliminary forecast of what final tabulations will show when the provincial Public Accounts are available. Nevertheless they are considered to be sufficiently comprehensive and complete to indicate the general trend of provincial finance in the most recently terminated fiscal year.

"Net General Revenue" is arrived at by first adjusting the combined revenue of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept, to a "gross" basis and then deducting interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue. These amounts are also deducted from the related expenditure. The adjustments to a "gross" basis consist mainly of adding back revenue items which are deducted from expenditure and expenditure items which are deducted from revenue in the Estimates and Public Accounts. The specified contributions from other governments are grants in aid of specific provincial projects and shared-cost contributions. In these tables they are deducted from expenditure to show the net cost to the provinces of the services in question. However, general or unconditional fiscal subsidies, such as those payable to the provinces by the Government of Canada under the B.N.A. Act, remain in "net general revenue" i.e. are not offset against expenditure.

"Net General Expenditure" combines current and capital accounts as well as working capital funds, provincial institutions and special funds. Interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue have been deducted from the related expenditures, to achieve the "net" presentation.

### DESCRIPTION AND COVERAGE OF SPECIFIED ITEMS

Federal Tax Rental Agreements, revenue item 14. This is the year of transition from the 1947 to the 1952 Tax Rental Agreements, the latter being effective from April 1, 1952. Under terms of the new Agreements, all provinces except Quebec are to refrain from levying income taxes on corporations and individuals, and other corporation taxes for a five-year period. With the exception of Ontario, the participants have also leased succession duties to the Government of Canada for the duration of the new Agreements. The provinces no longer levy the 5% tax on corporation income which was collected for them by the Government of Canada during the 1947 Agreements. In lieu of the suspended taxes the provinces receive a tax rental fee, revenue item 14.

Under the 1952 Agreements, the quarterly payments commenced three months sooner than under the 1947 Agreements, with the result that in the fiscal year under review the provinces received the final payments under the old Agreements as well as four quarterly payments under the 1952 Agreements. This extra payment, which is non-recurring, swells the 1952-53 provincial revenues considerably in those provinces reporting revenue on a cash basis. Certain provinces did not plan to take the extra payment into their revenues for 1952-53 but rather expected to place it into a reserve. However, in these statistics the total payments by the Government of Canada are included.

Privileges, Licences, and Permits, revenue item 15, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; licences, royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 16, includes only general and unconditional grants. Grants in aid of specific projects, such as the federal health grants, are offset against the related expenditure to arrive at the "net" presentation, used in these tables.

.....(continued on page 4)

# NET GENERAL REVENUE

## PRELIMINARY

For Fiscal Year Ended March 31, 1953.

(Thousands of Dollars)

NO.	REVENUE BY SOURCE	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
	<b>Taxes</b>											
1.	Corporations (a)	-	-	-	-	13,460	..	(b)	-	-	-	13,460
	Income	-	-	-	-	52,090	..	(b)	-	-	-	52,090
2.	Corporations (a)	-	-	-	-	-	-	-	-	-	-	-
3.	Individuals (a)	-	4(b)	-	-	-	-	10(b)	-	-	1(b)	15
4.	Property	-	-	95	132	-	1,400	-	2,155	-	4,650	8,432
	Sales	-	-	-	-	-	-	-	-	-	-	-
5.	Alcoholic Beverages	-	274	-	-	1,650	-	-	-	-	-	1,924
6.	Amusements and Admissions	-	125	610	396	3,960	10,165	1,100	58	1,181	3,198	20,793
7.	Motor Fuel and Fuel Oil	1,680	1,090	8,433	6,834	51,230	76,750	7,400	11,775	15,379	16,600	197,231
8.	Tobacco	-	155	-	-	941	10,300	-	-	-	-	11,396
9.	General	4,950	-	-	7,742	38,900	-	-	15,900	-	34,600	102,092
10.	Other Commodities and Services (c)	-	-	171	-	4,425	-	-	-	-	-	4,596
11.	Succession Duties (d)	-	1(b)	10(b)	1(b)	12,985	18,500	2(b)	-	25(b)	-	31,524
12.	Other	125	-	70	37	990	3,930	46	6,160(e)	1,052	14,741(e)	27,151
13.	<b>Total Taxes</b>	6,755	1,649	9,389	16,083	190,050	110,745	8,558	36,048	17,638	73,789	470,704
	<b>Federal Tax Rental Agreements</b>	12,790	3,259	18,128	14,967	-	123,327	26,035(f)	26,121	32,322	46,139(g)	303,148
15.	Privileges, Licences and Permits	2,093	562	5,529	6,628	58,895	64,514	9,295	11,350	73,149	20,803	252,818
	<b>Other Governments</b>											
16.	Government of Canada	7,219(h)	657	2,057	1,679	3,301	3,641	1,755	2,041	2,127	1,281	25,758
17.	Subsidies	98	23	175	187	910	474	383	31	991	1,099	4,371
	Share of Income Tax on Power Utilities	-	-	-	-	-	-	-	-	-	-	-
18.	Sub-Total Government of Canada	7,317	680	2,232	1,866	4,211	4,115	2,138	2,072	3,118	2,380	30,129
19.	Municipalities (i)	-	-	245	-	-	-	43	-	20	-	308
20.	<b>Total Other Governments</b>	7,317	680	2,477	1,866	4,211	4,115	2,181	2,072	3,138	2,380	30,437
	<b>Liquor Profits</b>	1,745	865	8,770	6,368	21,500	30,580	6,350	9,950	13,360	21,805	121,293
22.	<b>Other Revenue</b>	225	118	935	489	7,079	6,285	1,318	3,419	2,860	19,761	42,489
23.	<b>TOTAL NET GENERAL REVENUE</b>	30,925	7,133	45,228	46,401	281,735	339,566	53,737	88,960	142,467	184,737	1,220,889

(a) Suspended under terms of the 1952 Federal Tax Rental Agreements signed by all provinces except Quebec. See narrative. (b) Arrears. (c) Nova Scotia - Long Distance Telephone Tax; Quebec - Hospital Tax on Meals. (d) Levy of succession duties is suspended under terms of 1952 Tax Rental Agreements by all provinces except Quebec and Ontario. (e) Includes hospital insurance tax. (f) Includes \$5,750,000 set aside by the province in a Deferred Revenue Reserve Account. (g) Includes \$6,104,000 not brought into revenue by province but carried as "Deferred Credits to Revenue". (h) Includes transitional grant \$5,650,000. (i) Consists of: Nova Scotia - Highway Tax; Manitoba - Municipal Commissioner's Levy; Alberta - Educational Act.

# NET GENERAL EXPENDITURE

(CURRENT AND CAPITAL)(a)

## PER L I M I N A R Y

For Fiscal Year Ended March 31, 1953.

(Thousands of Dollars)

NO.	EXPENDITURE BY FUNCTION	N.F.D.	P. E. I.	N. S.	N. B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B. C.	TOTAL
1.	Transportation and Communications	5,101	2,759	14,717	15,007	108,707	127,975	11,394	17,432	37,625	30,178	370,895
	Health and Social Welfare											
	Health											
2.	Hospital Care	4,794	784	4,719	4,770	34,608	49,535	4,302	22,824(b)	12,581	38,492(b)	177,403
3.	Other	1,135	190	712	576	4,603	7,356	983	3,080	1,879	4,313	24,827
4.	Sub-Total Health	5,929	974	5,431	5,346	39,211	56,891	5,285	25,904	14,460	42,805	92,232
	Social Welfare											
5.	Aid to Aged and Blind Persons	1,336	167	1,060	1,377	9,262	7,742	1,397	3,013	3,809	7,407	36,570
6.	Aid to Unemployed and Unemployables	1,994	50	-	-	-	4,850	400	837	729	4,670	7,380
7.	Mothers' Allowances	1,225	64	1,428	1,225	6,590	6,450	869	1,450	862	424	19,587
8.	Other	732	43	606	183	7,987	3,154	916	2,104	675	3,271	19,671
9.	Sub-Total Social Welfare	5,287	324	3,094	2,785	23,839	22,196	3,582	7,404	6,075	15,772	62,238
10.	Total Health and Social Welfare	11,216	1,298	8,525	8,131	63,050	79,087	8,867	33,308	20,535	58,577	292,594
11.	Education	6,002	1,157	11,321	8,195	50,238	76,347	8,666	12,393	17,146	26,508	217,973
12.	Natural Resources and Primary Industries	1,746	348	2,505	3,518	32,995	20,509	3,833	6,601	10,333	14,591	96,379
13.	Debt Charges	111	543	5,130	4,725	9,835	15,459	10,699	3,075	2,582	28,912	81,071
14.	Debt Retirement (from Current Account)	-425(c)	648	5,161	5,539	11,947	24,397	837	4,089	-884(c)	7,842	59,151
15.	Interest and other charges	172	77	915	2,211	-	3,393	2	-	6,196	13,825	26,791
16.	Contributions to Municipalities	4,837	796	4,072	2,383	43,869	59,114	5,869	10,797	11,459	25,053	168,249
17.	Other Expenditures											
17.	TOTAL NET GENERAL EXPENDITURE	28,760	7,626	52,346	49,709	320,641	406,281	50,167	87,695	104,992	205,486	1,313,703
18.	Deduct Debt Retirement included above	-111	-543	-5,130	-4,725	-9,835	-15,459	-10,699	-3,075	-2,582	-28,912	-81,071
19.	TOTAL NET GENERAL EXPENDITURE EXCLUSIVE OF DEBT RETIREMENT	28,649	7,083	47,216	44,984	310,806	390,822	39,468	84,620	102,410	176,574	1,232,632

(a) See introduction, Page 1. (b) Includes hospital insurance plan expenses. (c) Excess of interest revenue over interest expense and other debt charges.



Share of Income Tax on Power Utilities, revenue item 17. The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification as well as non-revenue and surplus receipts. The latter include refunds of previous years' expenditure and repayments of loans and advances - if credited to ordinary account. Transactions on account of loans and advances are, for purposes of these statistics, omitted from revenue and expenditure except for any amounts which have been treated as ordinary account transactions by the provinces. These latter are shown separately in the final report as "non-revenue and surplus receipts" and "non-expense and surplus payments". No attempt has been made to segregate such transactions in this report since they are relatively insignificant in the over-all totals.

Health - Other, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Aged and Blind Persons, expenditure item 5. On January 1, 1952 the Government of Canada assumed full responsibility for pension payments to all persons aged 70 years and over, and agreed to contribute 50 per cent on not more than \$40 per month towards provincial pensions to needy persons aged 65-69 years. The Government of Canada also contributes 75 per cent on not more than \$40 per month towards provincial pensions to the blind. Item 5 includes the net cost to the province of these pensions and also the net cost of provincial homes for aged, and grants to other homes for the aged, institutes for the blind, etc.

Social Welfare - Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

Contributions to Municipalities, expenditure item 15, consists of all payments of general subsidies having no relation to any particular municipal expenditure and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure for which provincial assistance is intended.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments. The latter item includes refunds of previous years' revenue and any loans and advances charged to ordinary account.

An examination of provincial revenue and expenditure for the past five years reveals a steady climb in both. The following tables summarize this growth (in millions of dollars).

	1948 <sup>(a)</sup>	1949 <sup>(a) (c)</sup>	1950 <sup>(a)</sup>	1951 <sup>(b)</sup>	1952 <sup>(b)</sup>
<u>Revenue</u>					
Taxes - Income - Corporation	88	106	127	160	52
Sales - Motor Fuel and Fuel Oil	125	139	157	181	197
Sales - General	48	62	76	90	102
All other taxes	102	111	118	124	120
Total Taxes	363	418	478	555	471
Federal Tax Rental Agreements	84	80	93	96	303
Privileges, Licences and Permits	145	178	207	219	253
Liquor Profits	103	107	111	112	121
All other revenue	50	58	62	66	73
Total Net General Revenue	745	841	951	1,048	1,221
<u>Expenditure</u>					
Transportation and Communications	255	254	250	298	371
Health	102	143	158	177	202
Social Welfare	62	80	87	87	90
Education	142	160	183	191	218
All other expenditure	237	239	263	330	352
Total Net General Expenditure (excluding debt retirement)	798	876	941	1,083	1,233

(a) Final

(b) Preliminary

(c) Includes Newfoundland for the first time.

The following symbols have been used:

- to indicate nil or zero

.. to indicate figures are not available.

Government  
Publications



CANADA

68-206

*Supplement to the Preliminary  
III  
Expenditure, preliminary*

# PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1953

(Fiscal Years Ended March 31, 1954)

Government  
Publications

Memorandum



*Published by Authority of*

The Right Honourable C. D. Howe, Minister of Trade and Commerce

**DOMINION BUREAU OF STATISTICS**

Public Finance and Transportation Division

Federal and Provincial Finance Section

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# PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1953

(Fiscal Years Ended March 31, 1954)

## INTRODUCTION

This Preliminary Analysis incorporates information derived largely from the Budget Speeches delivered in the Spring of 1954 and interim statements published by the provinces at that time. Final figures in considerably greater detail will be prepared as soon as the Public Accounts are released by the provincial governments.

The same basis is followed in the preparation of this preliminary analysis as in the final statistics. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information. In making use of these statistics it should be clearly understood that they are intended to be only a preliminary forecast of what final tabulations will show.

"Net General Revenue" is arrived at by first adjusting the combined revenue of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept, to a "gross"

basis and then deducting interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue. These amounts are also deducted from the related expenditure. The adjustments to a "gross" basis consist mainly of adding back revenue items which are deducted from expenditure and expenditure items which are deducted from revenue in the Estimates and Public Accounts. The specified contributions from other governments are grants in aid of specific provincial projects and shared-cost contributions. In these tables they are deducted from expenditure to show the "net" cost to the provinces of the services in question. However, general or unconditional fiscal subsidies, such as those payable to the provinces by the Government of Canada under the B.N.A. Act, remain in "net general revenue" i.e. are not offset against expenditure.

"Net General Expenditure" combines current and capital accounts as well as working capital funds, provincial institutions and special funds. Interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue have been deducted from the related expenditures, to achieve the "net" presentation.

## DESCRIPTION AND COVERAGE OF SPECIFIED ITEMS

**Privileges, Licences, and Permits**, revenue item 15, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies**, revenue item 16, includes only general and unconditional grants. Grants in aid of specific projects, such as the federal health grants, are offset against the related expenditure to arrive at the "net" presentation, used in these tables.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification as well as non-revenue and surplus receipts. The latter include refunds of previous years' expenditure and repayments of loans and advances—if credited to ordinary account. Transactions on account of loans and advances are, for purposes of these statistics, omitted from revenue and expenditure except for any amounts which have been treated as ordinary account transactions by the provinces. These latter are shown separately in the final report as "non-revenue and surplus receipts" and "non-expense and surplus payments". No attempt has been made to segregate such transactions in this report since they are relatively insignificant in the over-all totals.



**Revenue from Liquor Control**—Revenue from liquor control is divided into four sources in the table showing net general revenue for the year under review. These sources are: (1) taxes on the sale of alcoholic beverages, item 5, (2) licences and permit fees, part of item 15, (3) profits from the sale of alcoholic beverages by provincial govern-

ment vendors, item 21, and (4), miscellaneous revenue such as fines, and confiscations arising from infractions of liquor control regulations, part of item 22.

The following table shows revenue from liquor control for the past five years.

### Revenue of Provincial Governments from Liquor Control

Fiscal years ended nearest December 31

(Thousands of dollars)

	1949	1950	1951	1952 <sup>1</sup>	1953 <sup>2</sup>
Newfoundland.....	1,769	2,188	2,476	2,824	2,700
Prince Edward Island .....	887	971	1,035	1,218	915
Nova Scotia .....	8,341	10,389 <sup>3</sup>	8,562	9,532	9,652
New Brunswick .....	6,508	5,500	5,441	6,426	6,008
Quebec .....	29,135	32,835	32,357	35,485	35,735
Ontario .....	41,391	41,395	44,960	47,691	43,628
Manitoba .....	7,714	8,057	8,224	8,568	8,793
Saskatchewan.....	8,946	8,765	9,640	11,060	10,115
Alberta .....	12,133	12,195	13,304	15,228	14,770
British Columbia .....	18,148	18,994	20,157	20,896	21,620
Yukon .....	..	545	595	655	666
<b>Total .....</b>	<b>134,972</b>	<b>141,834</b>	<b>146,751</b>	<b>159,583</b>	<b>154,602</b>

1. Subject to revision.

2. Preliminary.

3. Covers 16 month period.

**Health—Other**, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Social Welfare—Other**, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

**Contributions to Municipalities**, expenditure item 15, consists of all payments of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue** contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure for which provincial assistance is intended.

**Other Expenditure**, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments. The latter item includes refunds of previous years' revenue and any loans and advances charged to ordinary account.

### Five Year Summary

An examination of the following summary tables reveals a steady increase in both revenue and expenditure in most provinces during the years 1949 to 1953.

**Net General Revenue by Source**  
Fiscal years ended nearest December 31  
(Millions of dollars)

Source	1949	1950	1951	1952 <sup>1</sup>	1953 <sup>1</sup>
<b>Taxes:</b>					
Corporations .....	21	23	25	14 <sup>2</sup>	14
<b>Income:</b>					
Corporations .....	106	127	163	52 <sup>2</sup>	51
Property .....	6	7	8	8	7
<b>Sales:</b>					
Amusements and admissions .....	20	19	20	21	23
Motor fuel and fuel oil .....	139	157	182	197	220
General .....	62	76	91	102	108
Other sales taxes .....	14	15	15	18	21
Succession duties .....	29	31	34	32	32
Other taxes .....	21	23	28	27	28
<b>Total taxes .....</b>	<b>418</b>	<b>478</b>	<b>566</b>	<b>471</b>	<b>504</b>
Federal tax rental agreements .....	80	93	96	303 <sup>2</sup>	309
Privileges, licences and permits .....	178	207	228	253	301
<b>Government of Canada:</b>					
Subsidies .....	26	25	27	26	25
Share of income tax on power utilities .....	1	4	4	4	7
Liquor profits .....	107	112	116	121	123
Other revenue .....	31	33	40	43	45
<b>Total net general revenue .....</b>	<b>841</b>	<b>952</b>	<b>1,077</b>	<b>1,221</b>	<b>1,314</b>

1. Preliminary.

2. Ontario entered tax rental agreements this year.

**Net General Expenditure by Function**  
Fiscal years ended nearest December 31  
(Millions of dollars)

Function	1949	1950	1951	1952 <sup>1</sup>	1953 <sup>1</sup>
Transportation .....	254	250	299	371	409
Health .....	143	158	174	202	214
Social welfare .....	80	87	92	91	104
Education .....	160	183	196	218	234
Natural resources .....	60	72	85	97	100
Interest and other debt charges .....	53	53	57	59	58
Contributions to municipalities .....	15	17	23	27	29
Other expenditures .....	111	122	148	168	178
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>876</b>	<b>942</b>	<b>1,074</b>	<b>1,233</b>	<b>1,326</b>

1. Preliminary.



**Net General Revenue by Provinces**

Fiscal years ended nearest December 31

(Millions of dollars)

	1949	1950	1951	1952 <sup>1</sup>	1953 <sup>1</sup>
Newfoundland .....	18	21	25	31	31
Prince Edward Island .....	5	5	6	7	8
Nova Scotia .....	34	36	39	45	48
New Brunswick .....	30	32	41	46	48
Quebec .....	207	239	277	282	297
Ontario .....	235	266	304	340	362
Manitoba .....	38	41	46	54	56
Saskatchewan .....	61	67	75	89	97
Alberta .....	89	105	106	142	179
British Columbia .....	124	139	157	185	187
Yukon .....	..	1	1	..	1
<b>Total .....</b>	<b>841</b>	<b>952</b>	<b>1,077</b>	<b>1,221</b>	<b>1,314</b>

1. Preliminary.

**Net General Expenditure by Provinces**

Fiscal years ended nearest December 31

(Millions of dollars)

	1949	1950	1951	1952 <sup>1</sup>	1953 <sup>1</sup>
Newfoundland .....	26	27	30	29	34
Prince Edward Island .....	6	7	8	7	7
Nova Scotia .....	51	52	49	47	53
New Brunswick .....	37	41	40	45	49
Quebec .....	193	224	261	311	310
Ontario .....	261	279	336	391	443
Manitoba .....	35	35	43	39	47
Saskatchewan .....	58	62	72	85	86
Alberta .....	58	73	82	102	126
British Columbia .....	151	141	152	177	170
Yukon .....	..	1	1	..	1
<b>Total (exclusive of debt retirement) .....</b>	<b>876</b>	<b>942</b>	<b>1,074</b>	<b>1,233</b>	<b>1,326</b>

1. Preliminary.

## SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE

7

## Net General Revenue

Preliminary

For fiscal year ended March 31, 1954

(Thousands of dollars)

No.	Revenue by sources	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
	Taxes:													
1	Corporations <sup>1</sup> .....	—	—	—	—	14,600	—	—	—	—	—	14,600	—	14,600
	Income:													
2	Corporations <sup>1</sup> .....	—	—	—	—	50,980	—	—	—	—	—	50,980	—	50,980
3	Individuals <sup>1</sup> .....	—	—	—	—	—	—	—	—	—	—	—	—	—
4	Property .....	—	—	94	230	—	1,600	—	290	—	5,198	7,412	87	7,499
	Sales:													
5	Alcoholic Beverages .....	—	265	—	—	1,600	—	—	—	—	—	1,865	69	1,934
6	Amusements and Admissions .....	85	132	707	400	4,690	10,691	1,215	58	1,400	3,459	22,837	12	22,849
7	Motor Fuel and Fuel Oil .....	2,160	1,185	9,385	7,320	55,125	85,900	8,425	14,295	17,400	18,335	219,530	175	219,705
8	Tobacco .....	—	145	—	1,150	12,700	—	—	—	—	—	13,995	—	13,995
9	General .....	5,650	—	—	7,350	40,750	—	—	17,941	—	36,000	107,691	—	107,691
10	Other Commodities and Services <sup>3</sup> .....	—	—	184	—	4,650	—	—	—	—	—	4,834	—	4,834
11	Succession Duties <sup>4</sup> .....	—	—	2	6	12,500	19,500	2	4	25	—	32,079	—	32,079
12	Other .....	186	—	90	41	916	4,391	12	6,086	841	15,060	27,623	8	27,631
13	<b>Total taxes</b> .....	<b>8,081</b>	<b>1,727</b>	<b>10,462</b>	<b>16,497</b>	<b>198,511</b>	<b>122,082</b>	<b>9,659</b>	<b>38,714</b>	<b>19,666</b>	<b>78,052</b>	<b>503,451</b>	<b>351</b>	<b>503,802</b>
14	Federal tax rental agreements .....	11,825	3,631	19,374	16,178	—	134,448	25,039	25,254	29,802	43,516	309,067	250	309,317
15	Privileges, licences and permits .....	2,351	593	5,825	6,930	63,675	64,121	10,088	16,111	109,279	22,050	301,023	139	301,162
	Other governments:													
	Government of Canada:													
16	Subsidies .....	6,369	657	2,057	1,679	3,300	3,641	1,788	2,041	2,135	1,281	24,948	37	24,985
17	Share of Income tax on Power Utilities ..	161	30	170	283	2,120	1,096	569	43	1,396	853	6,721	—	6,721
18	Sub-total government of Canada .....	6,530	687	2,227	1,962	5,420	4,737	2,357	2,084	3,531	2,134	31,669	37	31,706
19	Municipalities .....	—	—	245	—	—	—	28	—	20	—	293	—	293
20	<b>Total other governments</b> .....	<b>6,530</b>	<b>687</b>	<b>2,472</b>	<b>1,962</b>	<b>5,420</b>	<b>4,737</b>	<b>2,385</b>	<b>2,084</b>	<b>3,551</b>	<b>2,134</b>	<b>31,962</b>	<b>37</b>	<b>31,999</b>
21	Liquor profits .....	2,155	870	9,300	5,965	22,000	30,580	6,600	10,000	13,600	21,330	122,400	660	123,060
22	Other revenue .....	302	123	1,012	528	6,988	6,041	1,863	4,917	2,656	20,044	44,474	22	44,496
23	<b>Total net general revenue</b> .....	<b>31,244</b>	<b>7,631</b>	<b>48,445</b>	<b>48,060</b>	<b>296,594</b>	<b>362,009</b>	<b>55,634</b>	<b>97,080</b>	<b>178,554</b>	<b>187,126</b>	<b>1,312,377</b>	<b>1,459</b>	<b>1,313,836</b>

1. Suspended under terms of the 1952 Federal Tax Rental Agreements signed by all provinces except Quebec.

2. Collections of arrears.

3. N.S. — Long distance telephone call tax; Que. — Hospital tax on meals.

4. Levy of succession duties is suspended under terms of the 1952 Tax Rental Agreements by all provinces except Quebec and Ontario.

5. Includes hospitals insurance tax.

6. Includes transitional grant \$4,800,000.



## Net General Expenditure (Current and Capital)

Preliminary

For fiscal year ended March 31, 1954

(Thousands of dollars)

No.	Expenditure by functions	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Sub-total	Yukon	Total
1	Transportation and communications.....	7,019	2,637	18,144	13,217	91,614	164,549	14,100	17,325	46,565	33,052	408,222	418	408,640
	Health and social welfare:													
	Health:													
2	Hospital care.....	5,088	877	5,274	5,616	33,044	50,968	5,635	<sup>1</sup> 23,056	16,834	<sup>1</sup> 37,700	184,092	115	184,207
3	Other .....	1,292	264	738	1,119	6,091	9,267	1,509	3,553	2,283	3,968	30,084	36	30,120
4	Sub-total health .....	6,380	1,141	6,012	6,735	39,135	60,235	7,144	26,609	19,117	41,668	214,176	151	214,327
	Social welfare:													
5	Aid to aged and blind persons.....	1,144	190	1,254	1,525	10,330	7,895	1,458	2,453	5,137	7,255	38,641	2	38,643
6	Aid to unemployed and unemployables....	2,025	50	—	—	—	5,413	455	935	1,260	4,688	14,826	35	14,861
7	Mothers' allowances.....	1,255	75	1,503	1,295	8,000	6,305	910	1,217	968	400	21,928	—	21,928
8	Other .....	1,023	49	665	227	14,680	4,287	1,376	2,287	596	2,916	28,106	105	28,211
9	Sub-total social welfare.....	5,447	364	3,422	3,047	33,010	23,900	4,199	6,892	7,961	15,259	103,501	142	103,643
10	Total health and social welfare .....	11,827	1,505	9,434	9,782	72,145	84,135	11,343	33,501	27,078	56,927	317,677	293	317,970
11	Education .....	6,439	1,221	10,877	9,129	52,771	85,569	10,813	13,483	19,993	23,811	234,106	262	234,368
12	Natural resources and primary industries .....	2,969	408	2,716	3,864	32,631	20,911	4,191	7,216	12,234	12,974	100,114	15	100,129
	Debt charges:													
13	Debt retirement (from current account) .....	411	571	4,421	4,652	10,301	13,345	6,715	6,562	2,647	12,660	62,285	—	62,285
14	Interest and other charges.....	52	643	5,451	5,780	12,439	25,839	—	<sup>2</sup> 2,677	-1,741 <sup>2</sup>	6,867	57,692	—	57,692
15	Contributions to municipalities.....	236	95	972	2,638	—	3,236	102	—	7,655	14,280	29,214	7	29,221
16	Other expenditure.....	5,644	888	5,001	4,207	48,451	58,385	6,953	12,065	13,979	21,791	177,364	158	177,522
17	Total net general expenditure .....	34,597	7,968	57,016	53,269	320,352	455,969	53,902	92,829	128,410	182,362	1,386,674	1,153	1,387,827
18	Deduct debt retirement included above .....	-411	-571	-4,421	-4,652	-10,301	-13,345	-6,715	-6,562	-2,647	-12,660	-62,285	—	-62,285
19	Total net general expenditure exclusive of debt retirement .....	34,186	7,397	52,595	48,617	310,051	442,624	47,187	86,267	125,763	169,702	1,324,389	1,153	1,325,542

1. Includes hospital insurance plan expenses.

2. Excess of interest revenue over interest and other debt charges.

**Annual Publications prepared in the Public Finance and Transportation Division dealing with public finance are listed below**

Publication Number	Title	Price
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8502-504	Principal Taxes and Rates—Federal, Provincial and Selected Municipal Govern- ments .....	25¢
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8503-501	Financial Statistics of Municipal Governments—Summary of Revenue, Expendi- ture and Tax Collections (Interim) .....	25¢
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The following symbols have been used in the tables in this report:

- to indicate nil and amounts under \$500.
- .. to indicate figures are not available.





68-206

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CANADA

# PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1954

(Fiscal Year Ended March 31, 1955)

Memorandum

*Published by Authority of*  
The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Public Finance and Transportation Division  
Federal and Provincial Finance Section



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8503-501	Financial Statistics of Municipal Governments — Summary of Revenue, Expendi- ture and Tax Collections (Interim) .....	25¢
8503-502	Financial Statistics of Municipal Governments .....	25¢
8502-504	Principal Taxes and Rates — Federal, Provincial and Selected Municipal Govern- ments .....	25¢
8502-518	The Control and Sale of Alcoholic Beverages in Canada .....	50¢

The following symbols have been used in the tables in this report

- to indicate nil and amounts under \$500
- .. to indicate figures are not available.

# PRELIMINARY ANALYSIS OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1954

(Fiscal Year Ended March 31, 1955)

## INTRODUCTION

This Preliminary Analysis incorporates information derived largely from the Budget Speeches delivered in the Spring of 1955 and interim statements published by the provinces at that time. Final figures in considerably greater detail will be prepared as soon as the Public Accounts are released by the provincial governments.

The same basis is followed in the preparation of this preliminary analysis as in the final statistics. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information. In making use of these statistics it should be clearly understood that they are intended to be only a preliminary forecast of what final tabulations will show.

"Net General Revenue" is arrived at by first adjusting the combined revenue of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept, to a "gross"

basis and then deducting interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue. These amounts are also deducted from the related expenditure. The adjustments to a "gross" basis consist mainly of adding back revenue items which are deducted from expenditure and expenditure items which are deducted from revenue in the provincial figures. The specified contributions from other governments are grants in aid of specific provincial projects and shared-cost contributions. In these tables they are deducted from expenditure to show the "net" cost to the provinces of the services in question. However, general or unconditional fiscal subsidies, such as those payable to the provinces by the Government of Canada under the B.N.A. Act, remain in "net general revenue" i.e. are not offset against expenditure.

"Net General Expenditure" combines current and capital accounts as well as working capital funds, provincial institutions and special funds. Interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and capital revenue have been deducted from the related expenditures, to achieve the "net" presentation.

## DESCRIPTION AND COVERAGE OF SPECIFIED ITEMS

**Privileges, Licences, and Permits**, revenue item 15, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies**, revenue item 16, includes only general and unconditional grants. Grants in aid of specific projects, such as the federal health grants, are offset against the related expenditure to arrive at the "net" presentation, used in these tables.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification as well as non-revenue and surplus receipts. The latter include refunds of previous years' expenditure and repayments of loans and advances—if credited to ordinary account. Transactions on account of loans and advances are, for purposes of these statistics, omitted from revenue and expenditure except for any amounts which have been treated as ordinary account transactions by the provinces. These latter are shown separately in the final report as "non-revenue and surplus receipts" and "non-expense and surplus payments". No attempt has been made to segregate such transactions in this report since they are relatively insignificant in the over-all totals.



**Revenue from Liquor Control** — Revenue from liquor control is divided into four sources in the table showing net general revenue for the year under review. These sources are: (1) taxes on the sale of alcoholic beverages, item 5, (2) licences and permit fees, part of item 15, (3) profits from the sale of alcoholic beverages by provincial govern-

ment vendors, item 21, and (4), miscellaneous revenue such as fines, and confiscations arising from infractions of liquor control regulations, part of item 22.

The following table shows revenue from liquor control for the past five years.

### Revenue of Provincial Governments from Liquor Control

Fiscal years ended nearest December 31

(Thousands of dollars)

Province	1950	1951	1952	1953	1954 <sup>1</sup>
Newfoundland.....	2, 188	2, 476	2, 824	3, 115	2, 986
Prince Edward Island .....	971	1, 035	1, 219	1, 182	1, 150
Nova Scotia .....	10, 389 <sup>2</sup>	8, 562	9, 532	9, 815	9, 621
New Brunswick .....	5, 500	5, 441	6, 426	6, 490	6, 170
Quebec .....	32, 835	32, 357	35, 485	35, 856	35, 780
Ontario .....	41, 395	44, 960	47, 691	45, 034	46, 600
Manitoba .....	8, 057	8, 224	8, 568	8, 722	8, 400
Saskatchewan.....	8, 765	9, 640	11, 060	11, 408	10, 145
Alberta .....	12, 195	13, 304	15, 228	15, 721	15, 525
British Columbia .....	18, 994	20, 157	20, 883	21, 383	21, 620
Yukon .....	545	595	710	742	..
<b>Total .....</b>	<b>141, 834</b>	<b>146, 751</b>	<b>159, 626</b>	<b>159, 468</b>	<b>157, 997</b>

1. Preliminary.

2. Covers 16 month period.

**Health—Other**, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Aid to Unemployed Employables and Unemployables**, expenditure item 6, includes the new permanent total disability pensions which most provinces are paying on a shared-cost basis with the Government of Canada.

**Social Welfare—Other**, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

**Contributions to Municipalities**, expenditure item 15, consists of all payments of general subsidies having no relation to any particular municipal ex-

penditure, and **shared-revenue** contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure for which provincial assistance is intended.

**Other Expenditure**, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments. The latter item includes refunds of previous years' revenue and any loans and advances charged to ordinary account.

**Net General Revenue by Source**  
Fiscal years ended nearest December 31  
(Millions of dollars)

Source	1950	1951	1952	1953	1954 <sup>1</sup>
<b>Taxes:</b>					
Corporations .....	23	25	14 <sup>2</sup>	17	17
<b>Income:</b>					
Corporations .....	127	163	65 <sup>2</sup>	49	48
Individuals .....	—	—	—	—	25
Property .....	7	8	7	7	7
<b>Sales:</b>					
Amusements and admissions .....	19	20	21	23	23
Motor fuel and fuel oil .....	157	182	201	224	237
General .....	76	91	101	108	127
Other sales taxes .....	15	15	18	21	20
Succession duties .....	31	34	33	31	36
Other taxes ..	23	28	27	27	14 <sup>3</sup>
<b>Total taxes .....</b>	<b>478</b>	<b>566</b>	<b>487</b>	<b>507</b>	<b>554</b>
Federal tax rental agreements .....	93	96	303 <sup>2</sup>	309	327
Privileges, licences and permits .....	207	228	281	331	315
<b>Government of Canada:</b>					
Subsidies .....	25	27	26	25	24
Share of income tax on power utilities .....	4	4	4	7	7
Liquor profits .....	112	116	126	125	123
Other revenue .....	33	40	31	32	30
<b>Total net general revenue .....</b>	<b>952</b>	<b>1,077</b>	<b>1,258</b>	<b>1,336</b>	<b>1,380</b>

1. Preliminary.
2. Ontario entered tax rental agreements this year.
3. Hospital insurance premium, in British Columbia, abolished.

**Net General Expenditure by Function**  
Fiscal years ended nearest December 31  
(Millions of dollars)

Function	1950	1951	1952	1953	1954 <sup>1</sup>
Transportation .....	250	299	367	353	387
Health .....	158	174	192	209	235
Social welfare .....	87	92	95	104	116
Education .....	183	196	221	234	259
Natural resources .....	72	85	94	102	109
Interest and other debt charges .....	53	57	57	53	59
Contributions to municipalities .....	17	23	27	30	42
Other expenditures .....	122	148	154	173	202
<b>Net general expenditure (exclusive of debt retirement) .....</b>	<b>942</b>	<b>1,074</b>	<b>1,207</b>	<b>1,258</b>	<b>1,409</b>

1. Preliminary.

### Net General Revenue by Provinces

Fiscal years ended nearest December 31

(Millions of dollars)

	1950	1951	1952	1953	1954 <sup>1</sup>
Newfoundland .....	21	25	32	32	33
Prince Edward Island .....	5	6	7	8	8
Nova Scotia .....	36	39	47	49	51
New Brunswick .....	32	41	47	49	49
Quebec .....	239	277	285	300	331
Ontario .....	266	304	365	371	388
Manitoba .....	41	46	55	56	57
Saskatchewan .....	67	75	91	98	96
Alberta .....	105	106	144	186	172
British Columbia .....	139	157	185	186	195
Yukon Territory .....	1	1	..	1	..
<b>Total .....</b>	<b>952</b>	<b>1, 077</b>	<b>1, 258</b>	<b>1, 336</b>	<b>1, 380</b>

1. Preliminary.

### Net General Expenditure by Provinces

Fiscal years ended nearest December 31

(Millions of dollars)

	1950	1951	1952	1953	1954 <sup>1</sup>
Newfoundland .....	27	30	29	33	40
Prince Edward Island .....	7	8	7	7	9
Nova Scotia .....	52	49	46	51	53
New Brunswick .....	41	40	45	48	50
Quebec .....	224	261	313	311	346
Ontario .....	279	336	372	384	431
Manitoba .....	35	43	42	47	51
Saskatchewan .....	62	72	80	86	94
Alberta .....	73	82	104	118	142
British Columbia .....	141	152	169	172	193
Yukon Territory .....	1	1	..	1	..
<b>Total (exclusive of debt retirement) .....</b>	<b>942</b>	<b>1, 074</b>	<b>1, 207</b>	<b>1, 258</b>	<b>1, 409</b>

1. Preliminary.



# Net General Revenue

Preliminary

For fiscal year ended March 31, 1955

(Thousands of dollars)

No.	Source	Unfd.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	E.C.	Total
	<b>Taxes:</b>											
1	Corporation <sup>1</sup> .....	—	—	—	—	16,700	—	—	—	—	—	16,700
	<b>Income:</b>											
2	Corporations <sup>1</sup> .....	—	—	—	—	48,340	—	—	—	—	—	48,340
3	Individuals <sup>1</sup> .....	—	—	—	—	25,000	—	—	—	—	—	25,000
4	Property .....	—	—	98	231	—	1,650	—	71	—	5,200	7,250
	<b>Sales:</b>											
5	Alcoholic beverages .....	—	260	—	—	1,550	—	—	—	—	—	1,810
6	Amusements and admissions .....	153	116	678	430	4,920	10,367	1,200	66	1,515	3,080	22,525
7	Motor fuel and fuel oil .....	2,600	1,265	10,188	8,800	58,900	91,800	9,100	14,695	19,490	20,245	237,173
8	Tobacco .....	—	145	—	1,200	12,500	—	—	—	—	—	13,845
9	General .....	6,361	—	—	5,950	42,700	—	—	17,054	—	54,640	126,705
10	Other commodities and services <sup>2</sup> .....	—	—	192	—	4,400	—	—	—	—	—	4,592
11	Succession duties .....	—	—	23	—	13,000	23,000	33	233	53	—	36,033
12	Other .....	255	—	80	67	1,372	4,939	15	5,980 <sup>4</sup>	990	60	13,758
13	<b>Total taxes</b> .....	<b>9,369</b>	<b>1,786</b>	<b>11,238</b>	<b>16,768</b>	<b>229,382</b>	<b>131,756</b>	<b>10,318</b>	<b>37,889</b>	<b>22,000</b>	<b>83,225</b>	<b>553,731</b>
14	Federal tax rental agreement .....	12,547	3,913	20,352	17,047	—	142,747	26,201	26,647	31,816	46,052	327,322
15	Privileges licences and permits .....	2,548	615	6,085	6,808	66,780	70,530	10,622	16,505	97,010	37,062	314,565
	<b>Other governments:</b>											
	Government of Canada:											
16	Subsidies .....	5,519 <sup>5</sup>	657	2,057	1,679	3,300	3,641	1,845	2,041	2,150	1,281	24,170
17	Share of income tax on power utilities .....	190	43	270	216	1,661	1,342	28	44	1,658	1,812	7,264
18	Sub-total Government of Canada .....	5,709	700	2,327	1,895	4,961	4,983	1,873	2,085	3,808	3,093	31,434
19	Municipalities .....	—	—	245	—	—	—	—	—	—	—	245
20	<b>Total other governments</b> .....	<b>5,709</b>	<b>700</b>	<b>2,572</b>	<b>1,895</b>	<b>4,961</b>	<b>4,983</b>	<b>1,873</b>	<b>2,085</b>	<b>3,808</b>	<b>3,093</b>	<b>31,679</b>
21	Liquor profits .....	2,120	840	9,290	6,135	22,000	31,000	6,300	10,000	14,325	21,330	123,340
22	Other revenue .....	356	170	1,075	647	7,621	7,271	1,342	3,410	3,157	4,750	29,799
23	<b>Total net general revenue</b> .....	<b>32,649</b>	<b>8,024</b>	<b>50,612</b>	<b>49,300</b>	<b>330,744</b>	<b>388,287</b>	<b>56,656</b>	<b>96,536</b>	<b>172,116</b>	<b>195,512</b>	<b>1,380,436</b>

1. Suspended under terms of the 1952 federal tax rental agreements effected in all provinces except Quebec.

2. N.S. — Long distance telephone call tax; Que. — Hospital tax on meals.

3. Collection of arrears. Provincial levy of succession duties is suspended under term of the 1952 tax rental agreements except in Ontario and Quebec.

4. Includes hospital insurance tax.

5. Includes transitional grant \$3,950,000.

# Net General Expenditure Current and Capital

Preliminary

For fiscal year ended March 31, 1955

(Thousands of dollars)

No.	Function	Mfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communication.....	10,495	3,086	17,306	16,219	93,246	123,234	14,984	18,601	53,997	35,484	386,652
	Health and social welfare:											
	Health:											
2	Hospital care.....	6,007	969	5,095	5,433	36,519	58,172	6,367	23,600 <sup>1</sup>	18,807	43,399 <sup>1</sup>	204,368
3	Other .....	1,574	318	790	1,026	7,548	7,954	1,420	3,799	2,362	4,446	31,237
4	Sub-total health.....	7,581	1,287	5,885	6,459	44,067	66,126	7,787	27,399	21,169	47,845	235,605
	Social welfare:											
5	Aid to aged and blind persons .....	1,313	210	1,292	1,583	10,232	8,072	1,432	2,347	5,793	9,917	42,191
6	Aid to unemployed and unemployables..	2,611	71	20	70	—	6,015	1,006	1,226	1,967	5,900	18,886
7	Mothers' allowances .....	1,356	80	1,590	1,320	8,150	6,695	1,086	1,252	1,008	400	22,937
8	Other .....	1,058	53	705	239	17,298	4,908	990	2,132	1,077	3,212	31,672
9	Sub-total social welfare .....	6,338	414	3,607	3,212	35,680	25,690	4,514	6,957	9,845	19,429	115,686
10	<b>Total health and social welfare .....</b>	<b>13,919</b>	<b>1,701</b>	<b>9,492</b>	<b>9,671</b>	<b>79,747</b>	<b>91,816</b>	<b>12,301</b>	<b>34,356</b>	<b>31,014</b>	<b>67,274</b>	<b>351,291</b>
11	Education.....	8,275	1,307	11,491	9,054	60,266	91,502	11,840	15,227	23,856	26,239	259,057
12	Natural resources and primary industries ...	1,657	678	2,846	3,548	38,041	22,059	4,710	9,057	12,045	14,336	108,977
	Debit charges:											
13	Debt retirement (from current account)....	711	556	4,137	4,668	10,566	13,936	4,969	7,160	2,714	12,541	61,958
14	Interest and other charges .....	597	741	5,607	5,689	13,291	29,133	502 <sup>2</sup>	2,088	3,898 <sup>2</sup>	6,135	58,881
15	Contributions to municipalities .....	294	112	990	2,789	—	14,470	102	—	8,796	14,280	41,833
16	Other expenditures .....	5,077	890	5,524	3,295	61,603	58,364	7,459	14,944	16,001	29,230	202,387
17	<b>Total net general expenditure.....</b>	<b>41,025</b>	<b>9,071</b>	<b>57,393</b>	<b>54,933</b>	<b>356,760</b>	<b>444,514</b>	<b>55,863</b>	<b>101,433</b>	<b>144,525</b>	<b>205,519</b>	<b>1,471,036</b>
18	Deduct debt retirement included above .....	- 711	- 556	- 4,137	- 4,668	- 10,566	- 13,936	- 4,969	- 7,160	- 2,714	- 12,541	- 61,958
19	<b>Total net general expenditure exclusive of debt retirement.....</b>	<b>40,314</b>	<b>8,515</b>	<b>53,256</b>	<b>50,265</b>	<b>346,194</b>	<b>430,578</b>	<b>50,894</b>	<b>94,273</b>	<b>141,811</b>	<b>192,978</b>	<b>1,409,078</b>

1. Includes hospital insurance plan expenditures.

2. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

68-206



CANADA

UNIVERSITY OF TORONTO

DEPT. OF POLITICAL ECONOMY

SUBSIDIES PERIOD FILE *P*

PRELIMINARY ANALYSIS OF REVENUE AND  
EXPENDITURE OF PROVINCIAL GOVERNMENTS  
1955

(Fiscal Year Ended March 31, 1956)

Memorandum

*Published by Authority of*  
The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Public Finance and Transportation Division  
Public Finance Section





# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

1955

(Fiscal Year Ended March 31, 1956)

## REVENUE AND EXPENDITURE (Second Analysis)

### PRELIMINARY

This memorandum provides condensed statements of net general revenue and expenditure of provincial governments for the most recently ended fiscal year. It was prepared largely from preliminary statements contained in the Budget Speeches delivered in the Spring of 1956 and from interim statements tabled in conjunction therewith.

When the budgets for the ensuing year are presented by the provincial treasurers, references are usually made to the finances of the fiscal year just ending. Some provinces published interim statements for 1955-56 in the same detail as the following year's Estimates. Others provided departmental totals for ordinary and capital accounts on a nine (or ten) month actual plus three (or two) month forecast basis. Interim statements of both ordinary and capital accounts were not available in all cases and not all Budget Speeches indicated whether the capital expenditures forecast in the Spring of 1955 were actually made during the fiscal year under review. Where later information was not available, the figures have been primarily based on the official Estimates.

The same basis is followed in the preparation of this preliminary analysis as in the final statistics prepared when the Public Accounts are released by the provincial governments. Because of variations

in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue by principal sources and expenditure by major functions, depends upon the extent and detail of the available sources of information. Hence in making use of these statistics it should be borne in mind that they are only a preliminary forecast of what actual tabulations will show.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the gross revenues and expenditures of capital account, current or ordinary account, and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments and (d) capital revenue.

The final report "Financial Statistics of Provincial Governments-Revenue and Expenditure" explains more fully the various adjustments to provincial figures that are required to produce statistics on this basis.

### DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

#### REVENUE

**Privileges, Licences, and Permits**, item 15, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on

logging and mining corporations which the provinces may levy under the present Tax Rental Agreements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies**, item 16. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of

Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

**Share of Income Tax on Power Utilities**, item 17. The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification used in the final statistics, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

## EXPENDITURE

**Health — Other**, Item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Aid to Unemployed Employables and Unemployables**, item 7, includes the net provincial expend-

itures on the new permanent total disability pensions which the provinces are paying on a 50-50 basis with the Government of Canada.

**Social Welfare — Other**, item 8, includes expenditures on child welfare, labour, and general social welfare administration.

**Contributions to Municipalities**, item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example municipal highway subsidies are included under "Transportation and Communications" in these statistics.

**Other Expenditure**, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expenditure and surplus payments such as refunds of previous years' revenue and loans and advances, where such have been included in current account expenditures by the provinces.

## COMPARISONS WITH ESTIMATES

These preliminary figures indicate that net general revenue will be approximately \$200 million higher than originally estimated by the provincial governments. Taxes are expected to yield \$639 million, or \$86 million more than the original estimate. Preliminary totals for motor fuel and fuel oil taxes and general sales taxes are \$263 million and \$148 million respectively, compared with the original estimates of \$242 million and \$128 million. Succession duties in Quebec are expected to yield a record \$38 million due to the settlement of several large estates; the original estimate was \$12 million.

The largest increase in the preliminary revenue totals is in Privileges, Licences and Permits which are expected to yield \$400 million compared with the original estimate of \$305 million. Nearly half of this increase is accounted for by great activity in the oil industry in Alberta resulting in much more provincial revenue from petroleum and natural gas rentals, royalties and leases than originally estimated.

On the expenditure side, the largest functional increase is in Education for which expenditures of \$323 million are expected compared with the original estimate of \$300 million.

The following symbols have been used in the tables in this report:

— to indicate nil and amounts under \$500.

.. to indicate figures are not available.



# LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial whole-sale vendors and retail outlets, item 21; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous revenue such as fines, penalties and confiscations

arising from infractions of the liquor acts and regulations, included in item 22. The following tables shows the preliminary totals for the fiscal year ended March 31, 1956 in relation to the actual totals for prior years.

## Revenue of Provincial Governments from Liquor Control

Fiscal Years Ended March 31

(Thousands of Dollars)

Province	1952	1953	1954	1955	1956 <sup>1</sup>
Newfoundland.....	2,476	2,824	3,115	3,131	3,100
Prince Edward Island .....	1,035	1,219	1,182	1,202	1,165
Nova Scotia.....	8,562	9,532	9,815	9,913	10,670
New Brunswick.....	5,441	6,426	6,490	6,335	6,825
Quebec.....	32,357	35,485	35,856	35,868	38,365
Ontario.....	44,960	47,691	45,034	48,065	49,490
Manitoba .....	8,224	8,568	8,722	8,311	8,645
Saskatchewan.....	9,640	11,060	11,408	10,416	10,390
Alberta.....	13,304	15,228	15,721	15,367	15,700
British Columbia .....	20,157	20,883	21,383	21,263	22,310
Yukon Territory .....	595	710	742	792	..
<b>Total .....</b>	<b>146,751</b>	<b>159,626</b>	<b>159,468</b>	<b>160,663</b>	<b>166,660</b>

1. Preliminary.

### Net General Revenue by Source

Fiscal Years Ended March 31

(Millions of Dollars)

Source	1952	1953	1954	1955 <sup>1</sup>	1956 <sup>1</sup>
<b>Taxes:</b>					
Corporations.....	25	14 <sup>2</sup>	17	17	17
Income:					
Corporations.....	163	65 <sup>2</sup>	49	48	53
Individuals .....	—	—	—	25	28
Property .....	8	7	7	7	7
<b>Sales:</b>					
Amusements and admissions .....	20	21	23	23	21
Motor fuel and fuel oil .....	182	201	224	237	263
General .....	91	101	108	127	148
Other sales taxes .....	15	18	21	20	22
Succession duties .....	34	33	31	36	61
Other taxes.....	28	27	27	14 <sup>3</sup>	19
<b>Total taxes.....</b>	<b>566</b>	<b>487</b>	<b>507</b>	<b>554</b>	<b>639</b>
Federal tax agreements .....	96	303 <sup>2</sup>	309	327	320
Privileges, licences and permits .....	228	281	331	315	400
Government of Canada:					
Subsidies <sup>4</sup> .....	27	26	25	24	23
Share of income tax on power utilities .....	4	4	7	7	8
Liquor profits.....	116	126	125	123	131
Other revenue.....	40	31	32	30	33
<b>Total net general revenue .....</b>	<b>1,077</b>	<b>1,258</b>	<b>1,336</b>	<b>1,380</b>	<b>1,554</b>

1. Preliminary.

2. Ontario entered tax rental agreements.

3. Hospital insurance premium in British Columbia abolished.

4. Includes transitional grant to Newfoundland which diminished each year by \$850,000.

### Net General Expenditure by Function

Fiscal Years Ended March 31

(Millions of Dollars)

Function	1952	1953	1954	1955 <sup>1</sup>	1956 <sup>1</sup>
Transportation.....	299	367	353	387	449
Health.....	174	192	209	235	245
Social Welfare .....	92	95	104	116	129
Education.....	196	221	234	259	323
Natural resources .....	85	94	102	109	125
Interest and other debt charges .....	57	57	53	59	56
Contributions to municipalities.....	23	27	30	42	36
Other expenditures .....	148	154	173	202	205
<b>Net general expenditure (exclusive of debt retirement).</b>	<b>1,074</b>	<b>1,207</b>	<b>1,258</b>	<b>1,409</b>	<b>1,568</b>

1. Preliminary.

### Net General Revenue by Province

Fiscal Years Ended March 31

(Millions of Dollars)

	1952	1953	1954	1955 <sup>1</sup>	1956 <sup>1</sup>
Newfoundland .....	25	32	32	33	34
Prince Edward Island.....	6	7	8	8	8
Nova Scotia .....	39	47	49	51	54
New Brunswick.....	41	47	49	49	52
Quebec .....	277	285	300	331	393
Ontario.....	304	365	371	388	412
Manitoba.....	46	55	56	57	59
Saskatchewan .....	75	91	98	96	100
Alberta.....	106	144	186	172	213
British Columbia.....	157	185	186	195	229
Yukon Territory.....	1	..	1	..	..
<b>Total.....</b>	<b>1,077</b>	<b>1,258</b>	<b>1,336</b>	<b>1,380</b>	<b>1,554</b>

1. Preliminary.

### Net General Expenditure by Province

Fiscal Years Ended March 31

(Millions of Dollars)

	1952	1953	1954	1955 <sup>1</sup>	1956 <sup>1</sup>
Newfoundland .....	30	29	33	40	43
Prince Edward Island.....	8	7	7	9	10
Nova Scotia .....	49	46	51	53	59
New Brunswick.....	40	45	48	50	54
Quebec .....	261	313	311	346	381
Ontario .....	336	372	384	431	495
Manitoba.....	43	42	47	51	52
Saskatchewan .....	72	80	86	94	101
Alberta.....	82	104	118	142	162
British Columbia .....	152	169	172	193	211
Yukon Territory.....	1	..	1	..	..
<b>Total, (exclusive of debt retirement).....</b>	<b>1,074</b>	<b>1,207</b>	<b>1,258</b>	<b>1,409</b>	<b>1,568</b>

1. Preliminary.



# Net General Revenue

## Preliminary

For Fiscal Year Ended March 31, 1956

(Thousands of Dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations <sup>1</sup> .....	—	—	—	—	17,530	—	—	—	—	—	17,530
	Income:											
2	Corporations <sup>1</sup> .....	—	—	—	—	52,990	—	—	—	—	—	52,990
3	Individuals <sup>1</sup> .....	—	—	—	—	28,000	—	—	—	—	—	28,000
4	Property .....	—	—	100	230	—	1,630	—	45	—	5,190	7,195
	Sales:											
5	Alcoholic beverages .....	—	265	—	—	1,675	—	—	—	—	—	1,940
6	Amusements and admissions .....	180	105	585	425	5,110	8,600	1,100	70	1,420	2,980	20,575
7	Motor fuel and fuel oil .....	3,400	1,320	12,585	10,045	68,000	99,080	9,455	14,885	20,900	23,200	262,870
8	Tobacco .....	—	150	—	1,250	13,500	—	—	—	—	—	14,900
9	General .....	6,720	—	—	6,600	49,500	—	—	16,590	—	68,265	147,675
10	Other commodities and services <sup>2</sup> .....	—	—	200	—	4,710	—	—	—	—	—	4,910
11	Succession duties .....	—	—	5 <sup>3</sup>	—	38,000	23,000	5 <sup>3</sup>	15 <sup>3</sup>	5 <sup>3</sup>	—	61,030
12	Other .....	270	—	75	80	1,785	7,110	20	8,395 <sup>4</sup>	1,345	65	19,145
13	Total taxes .....	10,570	1,840	13,550	18,630	280,800	139,420	10,580	40,000	23,670	99,700	638,760
14	Federal tax rental agreements .....	12,484	3,681	19,745	16,630	—	138,345	25,656	25,986	31,593	45,393	319,513
15	Privileges, licences and permits .....	3,170	650	6,630	7,380	76,250	86,710	12,890	18,080	135,000	53,240	400,000
	Other governments:											
	Government of Canada:											
16	Subsidies .....	4,669 <sup>5</sup>	657	2,057	1,679	3,300	3,641	1,820	2,072	2,190	1,281	23,366
17	Share of income tax on power utilities .....	208	52	250	208	1,009	1,574	114	47	1,958	2,422	7,842
18	Sub-total Government of Canada .....	4,877	709	2,307	1,887	4,309	5,215	1,934	2,119	4,148	3,703	31,208
19	Municipalities .....	—	—	245	—	—	—	—	—	—	—	245
20	Total other governments .....	4,877	709	2,552	1,887	4,309	5,215	1,934	2,119	4,148	3,703	31,453
21	Liquor profits .....	2,100	860	10,285	6,785	24,000	34,000	6,340	10,250	14,570	22,160	131,350
22	Other revenue .....	399	190	1,288	638	7,761	8,310	1,510	3,615	4,019	5,454	33,184
23	Total net general revenue .....	33,600	7,930	54,050	51,950	393,120	412,000	58,910	100,050	213,000	229,650	1,554,260

1. Suspended under terms of the 1952 federal tax rental agreements effected in all provinces except Quebec.

2. N.S. — Long distance telephone call tax; Que. — Hospital tax on meals.

3. Collection of arrears. Provincial levy of succession duties is suspended under terms of the 1952 tax rental agreements except in Ontario and Quebec.

4. Includes hospital insurance tax.

5. Includes transitional grant \$3,100,000

# Net General Expenditure (Current and Capital)

## Preliminary

For Fiscal Year Ended March 31, 1956

(Thousands of Dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communication.....	11,870	4,160	19,840	18,820	113,000	154,200	14,660	18,580	53,370	40,690	449,190
	Health and social welfare:											
	Health:											
2	Hospital care .....	6,460	1,110	5,480	5,460	35,300	59,260	6,380	27,790 <sup>1</sup>	21,890	42,650 <sup>1</sup>	211,780
3	Other .....	1,210	360	920	940	5,600	10,200	1,530	4,300	2,630	5,640	33,330
4	Sub-total health .....	7,670	1,470	6,400	6,400	40,900	69,460	7,910	32,090	24,520	48,290	245,110
	Social welfare:											
5	Aid to aged and blind persons .....	1,210	220	1,435	1,600	10,400	9,580	1,340	2,810	6,400	9,030	44,025
6	Aid to unemployed and unemployables .....	3,380 <sup>2</sup>	130	145	240	2,700	5,730	1,210	1,620	1,880	6,640	23,675
7	Mothers' allowances .....	720	90	1,590	1,290	7,900	6,940	1,180	1,510	1,020	360	22,600
8	Other .....	1,140	55	760	300	22,600	5,830	1,020	2,380	1,120	3,780	38,985
9	Sub-total social welfare .....	6,450	495	3,930	3,430	43,600	28,080	4,750	8,320	10,420	19,810	129,285
10	<b>Total health and social welfare .....</b>	<b>14,120</b>	<b>1,965</b>	<b>10,330</b>	<b>9,830</b>	<b>84,500</b>	<b>97,540</b>	<b>12,660</b>	<b>40,410</b>	<b>34,940</b>	<b>68,100</b>	<b>374,395</b>
11	Education.....	8,580	1,350	12,710	9,410	72,500	104,700	12,320	16,530	36,570	48,550	323,220
12	Natural resources and primary industries .....	2,020	590	3,170	3,820	43,900	28,720	5,170	8,330	13,230	15,460	124,410
	Debt charges:											
13	Debt retirement (from current account) .....	770	530	4,480	4,690	12,200	14,130	5,130	6,670	2,780	12,170	63,550
14	Interest and other charges .....	950	750	5,750	5,790	13,000	28,780	600 <sup>3</sup>	1,570	5,450 <sup>3</sup>	5,750	56,290
15	Contributions to municipalities .....	230	115	950	2,800	—	15,270	100	—	9,700	7,260	36,425
16	Other expenditures .....	5,590	1,220 <sup>4</sup>	6,090	3,590	53,900	65,560	8,090	15,990 <sup>5</sup>	19,410	24,940	204,380
17	<b>Total net general expenditure .....</b>	<b>44,130</b>	<b>10,680</b>	<b>63,320</b>	<b>58,750</b>	<b>393,000</b>	<b>508,900</b>	<b>57,530</b>	<b>108,080</b>	<b>164,550</b>	<b>222,920</b>	<b>1,631,860</b>
18	Deduct debt retirement included above .....	770	530	4,480	4,690	12,200	14,130	5,130	6,670	2,780	12,170	63,550
19	<b>Total net general expenditure(exclusive of debt retirement) .....</b>	<b>43,360</b>	<b>10,150</b>	<b>58,840</b>	<b>54,060</b>	<b>380,800</b>	<b>494,770</b>	<b>52,400</b>	<b>101,410</b>	<b>161,770</b>	<b>210,750</b>	<b>1,568,310</b>

1. Includes hospital insurance plan expenditures.

2. Includes "dependents' allowances" and "social assistance".

3. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

4. Includes rural electrification \$300,000 formerly classified as "natural resources and primary industries".

5. Includes \$3,800,000 "Buildings Generally" for which no break down by function is available.









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**FINANCIAL STATISTICS  
OF  
✓ PROVINCIAL GOVERNMENTS  
1956**

(Fiscal Year Ended March 31, 1957)

**Revenue and Expenditure  
(Second Analysis)  
Preliminary**

Memorandum

*Formerly*

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1956

(Fiscal Year Ended March 31, 1957)

## REVENUE AND EXPENDITURE (Second Analysis)

### PRELIMINARY

This memorandum provides condensed statements of net general revenue and expenditure of provincial governments for the most recently ended fiscal year. It was prepared largely from preliminary statements contained in the Budget Speeches delivered in the Spring of 1957 and from interim statements tabled in conjunction therewith.

When the budgets for the ensuing year are presented by the provincial treasurers, references are usually made to the finances of the fiscal year just ending. Some provinces publish interim statements in the same detail as the following year's Estimates. Others provide departmental totals for ordinary and capital accounts on a nine (or ten) month actual plus three (or two) month forecast basis. Interim statements of both ordinary and capital accounts were not available in all cases and not all Budget Speeches indicated whether the capital expenditures forecast in the Spring of 1956 were actually made during the fiscal year under review. Where later information was not available, the figures have been primarily based on the original provincial Estimates.

The same basis is followed in the preparation of this preliminary analysis as in the actual statistics prepared when the Public Accounts are released by the provincial governments. Because of varia-

tions in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue by principal sources and expenditure by major functions, depends upon the extent and detail of the available sources of information. Hence in making use of these statistics it should be borne in mind that they are only a preliminary forecast of what actual tabulations will show.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the gross revenues and expenditures of capital account, current of ordinary account, and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

The actual report "Financial Statistics of Provincial Governments-Revenue and Expenditure" explains more fully the various adjustments to provincial figures that are required to produce statistics on this basis.

### DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

#### REVENUE

**Other taxes, item 12.** The principal components are security transfer taxes in Quebec and Ontario, land transfer tax in Ontario and hospital insurance in Saskatchewan.

**Privileges, Licences, and Permits, item 15,** includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power

or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the present Tax Rental Agreements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies, item 16.** This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

**Share of Income Tax on Power Utilities**, item 17. The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification used in the final statistics, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

## EXPENDITURE

**Health—Other**, item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Aid to Unemployed Employables and Unemployables**, item 7, includes the net provincial expenditures on the permanent total disability pensions

which the provinces are paying on a 50-50 basis with the Government of Canada.

**Social Welfare—Other**, item 8, includes expenditures on child welfare, labour, and general social welfare administration.

**Contributions to Municipalities**, item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in these statistics.

**Other Expenditure**, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances, where such have been included in current account expenditures by the provinces.

## COMPARISONS WITH ESTIMATES

The preliminary total of net general revenue of all provinces amounts to \$1,745 million. This is approximately \$200 million higher than originally estimated by the provinces. Taxes show an increase of \$100 million over the original estimate of \$617 million. Sales taxes on motor fuel and fuel oil account for \$293 million of the preliminary total and general sales taxes (in five provinces) are expected to yield \$178 million.

Revenue from privileges, licences and permits is expected to amount to \$450 million, an increase of \$70 million over the original estimates. This is largely due to the fact that receipts from natural

resource licences, leases, royalties, etc., were at a higher level than originally estimated by the provincial treasurers.

The preliminary total of net general expenditure exclusive of debt retirement for the ten provinces is \$1,789 million. This is \$96 million more than originally budgeted for by the provinces. Expenditures on transportation and communications (chiefly roads) amount to \$560 million, an increase of \$72 million over the original estimates. Health and social welfare account for \$414 million and education \$363 million of the total, compared with the original estimates of \$405 million and \$354 million respectively.

The following symbols have been used in the tables in this report:

— to indicate nil and amounts under \$500.

.. to indicate figures are not available.



## LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, item 21 of the net general revenue table on page 8; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous

revenue such as fines, penalties and confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the preliminary totals for the fiscal year ended March 31, 1957 in relation to the actual totals for prior years.

### Revenue of Provincial Governments from Liquor Control

Fiscal Years Ended March 31

(Thousands of Dollars)

Province	1953	1954	1955	1956	1957 <sup>1</sup>
Newfoundland .....	2,824	3,115	3,131	3,248	3,245
Prince Edward Island .....	1,219	1,182	1,202	1,200	1,200
Nova Scotia .....	9,532	9,815	9,913	10,587	10,780
New Brunswick .....	6,426	6,490	6,335	7,072	7,370
Quebec .....	35,485	35,856	35,868	39,539	42,200
Ontario .....	47,691	45,034	48,065	53,695	55,430
Manitoba .....	8,568	8,722	8,311	8,835	9,450
Saskatchewan .....	11,060	11,408	10,416	10,259	10,160
Alberta .....	15,228	15,721	15,367	16,260	17,200
British Columbia .....	20,883	21,383	21,263	22,819	24,700
<b>Sub-total .....</b>	<b>158,916</b>	<b>158,726</b>	<b>159,871</b>	<b>173,514</b>	<b>181,735</b>
Yukon Territory .....	710	742	792	861	..
Northwest Territories .....	289	267	268	388	..
<b>Total .....</b>	<b>159,915</b>	<b>159,735</b>	<b>160,931</b>	<b>174,763</b>	<b>..</b>

1. Preliminary.

### Net General Revenue by Source

Fiscal Years Ended March 31

(Millions of Dollars)

Source	1953	1954	1955	1956	1957 <sup>1</sup>
<b>Taxes:</b>					
Corporations .....	14	17	16	20	20
<b>Income:</b>					
Corporations .....	65	49	49	54	61
Individuals .....	—	—	25	30	35
Property .....	7	7	7	7	8
<b>Sales:</b>					
Amusements and admissions .....	21	23	22	21	20
Motor fuel and fuel oil .....	201	224	241	269	293
General .....	101	108	129	150	178
Other sales taxes .....	18	21	20	22	24
Succession duties .....	33	31	41	72	59
Other taxes .....	27	27	17	20	19
<b>Total taxes .....</b>	<b>487</b>	<b>507</b>	<b>567</b>	<b>665</b>	<b>717</b>
Federal tax rental agreements .....	303	309	328	320	366
Privileges, licences and permits .....	281	331	327	422	451
<b>Government of Canada:</b>					
Subsidies <sup>2</sup> .....	26	25	24	23	23
Share of income tax on power utilities .....	4	7	7	8	6
Liquor profits .....	126	125	128	139	144
Other revenue .....	31	32	34	37	38
<b>Total net general revenue .....</b>	<b>1,258</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,745</b>

1. Preliminary.

2. Includes transitional grant to Newfoundland which diminishes each year by \$850,000.

### Net General Expenditure by Function

Fiscal Years Ended March 31

(Millions of Dollars)

Function	1953	1954	1955	1956	1957 <sup>1</sup>
Transportation .....	367	353	371	448	560
Health .....	192	209	235	247	270
Social Welfare .....	95	104	124	134	144
Education .....	221	234	275	333	364
Natural resources .....	94	102	106	122	133
Interest and other debt charges .....	57	53	57	55	57
Contributions to municipalities .....	27	30	37	37	41
Other expenditures .....	154	173	181	199	220
<b>Net general expenditure (exclusive of debt retirement).</b>	<b>1,207</b>	<b>1,258</b>	<b>1,386</b>	<b>1,573</b>	<b>1,789</b>

1. Preliminary.

### Net General Revenue by Province

Fiscal Years Ended March 31

(Millions of Dollars)

Province	1953	1954	1955	1956	1957 <sup>1</sup>
Newfoundland.....	32	32	33	33	36
Prince Edward Island .....	7	8	8	8	8
Nova Scotia .....	47	49	51	54	58
New Brunswick .....	47	49	51	53	57
Quebec .....	285	300	339	413	437
Ontario .....	365	371	399	432	462
Manitoba .....	55	56	57	59	65
Saskatchewan.....	91	98	99	103	119
Alberta .....	144	186	175	225	233
British Columbia .....	185	186	200	231	270
Yukon Territory .....	..	1	2	2	..
Northwest Territories .....	..	..	1	1	..
<b>Total .....</b>	<b>1,258</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,745</b>

1. Preliminary.

### Net General Expenditure by Province

Fiscal Years Ended March 31

(Millions of Dollars)

Province	1953	1954	1955	1956	1957 <sup>1</sup>
Newfoundland.....	29	33	39	42	44
Prince Edward Island .....	7	7	9	10	11
Nova Scotia .....	46	51	53	58	70
New Brunswick .....	45	48	51	54	59
Quebec .....	313	311	350	400	440
Ontario .....	372	384	421	489	563
Manitoba .....	42	47	48	52	63
Saskatchewan.....	80	86	96	101	111
Alberta .....	104	118	138	159	173
British Columbia .....	169	172	179	208	255
Yukon Territory .....	..	1	1	1	..
Northwest Territories .....	..	..	1	1	..
<b>Total (exclusive of debt retirement) .....</b>	<b>1,207</b>	<b>1,258</b>	<b>1,386</b>	<b>1,575</b>	<b>1,789</b>

1. Preliminary.



# Net General Revenue

## Preliminary

For Fiscal Year Ended March 31, 1957

(Thousands of Dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	<b>Taxes:</b>											
1	Corporations <sup>1</sup> .....	—	—	—	—	19,610	300 <sup>2</sup>	—	—	—	—	19,910
	<b>Income:</b>											
2	Corporations <sup>1</sup> .....	—	—	—	—	60,810	—	—	—	—	—	60,810
3	Individuals <sup>1</sup> .....	—	—	—	—	35,000	—	—	—	—	—	35,000
4	Property .....	—	—	104	240	—	1,730	—	50 <sup>2</sup>	—	5,490	7,614
	<b>Sales:</b>											
5	Alcoholic beverages .....	—	275	—	—	1,900	—	—	—	—	—	2,175
6	Amusements and admissions .....	140	95	495	395	5,360	8,820	885	80	1,350	2,500	20,120
7	Motor fuel and fuel oil .....	3,920	1,420	13,330	10,830	77,000	108,100	12,175	16,470	22,770	26,970	292,985
8	Tobacco .....	—	160	—	1,380	15,000	—	—	—	—	—	16,540
9	General .....	7,775	—	—	7,540	56,500	—	—	20,690	—	86,050	178,555
10	Other commodities and services <sup>3</sup> .....	—	—	225	—	5,130	—	—	—	—	—	5,355
11	Succession duties <sup>4</sup> .....	—	—	2 <sup>2</sup>	—	33,750	25,000	5 <sup>2</sup>	10 <sup>2</sup>	5 <sup>2</sup>	—	58,772
12	Other .....	275	—	74	95	1,890	7,820	25	9,100	45	55	19,379
13	<b>Total taxes</b> .....	<b>12,110</b>	<b>1,950</b>	<b>14,230</b>	<b>20,480</b>	<b>311,950</b>	<b>151,770</b>	<b>13,090</b>	<b>46,400</b>	<b>24,170</b>	<b>121,065</b>	<b>717,215</b>
14	Federal tax rental agreements .....	13,805	3,173	22,043	17,807	—	160,559	27,888	27,432	37,311	55,730	365,748
15	Privileges, licences and permits .....	3,930	705	7,075	8,910	85,260	96,350	13,400	28,150	146,650	60,160	450,590
	<b>Other governments:</b>											
	<b>Government of Canada:</b>											
16	Subsidies .....	3,819 <sup>5</sup>	657	2,057	1,679	3,300	3,641	1,820	2,080	2,225	1,281	22,559
17	Share of income tax on power utilities .....	214	36	200	228	1,186	1,428	51	50	1,767	1,415	6,575
18	Sub-total Government of Canada .....	4,033	693	2,257	1,907	4,486	5,069	1,871	2,130	3,992	2,696	29,134
19	Municipalities .....	—	—	244	—	—	—	—	—	—	—	244
20	<b>Total other governments</b> .....	<b>4,033</b>	<b>693</b>	<b>2,501</b>	<b>1,907</b>	<b>4,486</b>	<b>5,069</b>	<b>1,871</b>	<b>2,130</b>	<b>3,992</b>	<b>2,696</b>	<b>29,378</b>
21	Liquor profits .....	1,980	880	10,430	7,330	27,000	39,250	7,030	10,000	16,000	24,300	144,200
22	Other revenue .....	502	229	1,221	626	8,804	9,412	1,651	4,788	5,077	6,049	38,359
23	<b>Total net general revenue</b> .....	<b>36,360</b>	<b>7,630</b>	<b>57,500</b>	<b>57,060</b>	<b>437,500</b>	<b>462,410</b>	<b>64,930</b>	<b>118,900</b>	<b>233,200</b>	<b>270,000</b>	<b>1,745,490</b>

1. Suspended under terms of the 1952 federal tax rental agreements in all provinces except Quebec.

2. Collection of arrears.

3. N.S. — tax on long distance telephone calls; Que. — hospital tax on meals.

4. Suspended under terms of the 1952 federal tax rental agreements except in Quebec and Ontario.

5. Includes transitional grant 2,250.

# Net General Expenditure (Current and Capital)

## Preliminary

For Fiscal Year Ended March 31, 1957

(Thousands of Dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communications .....	10, 420	4, 020	24, 970	21, 810	125, 750	200, 480	21, 490	25, 000	54, 940	71, 480	560, 360
	Health and social welfare:											
	Health:											
2	Hospital care .....	7, 210	1, 050	6, 280	5, 340	38, 000	67, 570	7, 070	29, 670 <sup>1</sup>	24, 610	49, 030 <sup>1</sup>	235, 830
3	Other .....	1, 290	365	1, 220	940	6, 750	9, 190	1, 645	4, 590	2, 930	5, 390	34, 310
4	Sub-total health .....	8, 500	1, 415	7, 500	6, 280	44, 750	76, 760	8, 715	34, 260	27, 540	54, 420	270, 140
	Social welfare:											
5	Aid to aged and blind persons .....	1, 340	225	1, 330	1, 550	11, 500	11, 040	1, 530	3, 210	6, 840	10, 860	49, 425
6	Aid to unemployed employables and unem- ployables .....	3, 230	80	370	300	4, 150	5, 380	1, 800	2, 110	2, 230	5, 730	25, 380
7	Mothers' allowances .....	— <sup>2</sup>	90	1, 630	1, 280	8, 150	7, 120	1, 165	1, 490	1, 250	330	22, 505
8	Other .....	1, 160	70	830	350	30, 250	5, 320	1, 130	2, 590	1, 620	3, 530	46, 850
9	Sub-total social welfare .....	5, 730	465	4, 160	3, 480	54, 050	28, 860	5, 625	9, 400	11, 940	20, 450	144, 160
10	Total health and social welfare .....	14, 230	1, 880	11, 660	9, 760	98, 800	105, 620	14, 340	43, 660	39, 480	74, 870	414, 300
11	Education .....	9, 870	1, 550	16, 560	9, 850	90, 300	114, 550	13, 380	18, 980	41, 470	46, 890	363, 400
12	Natural resources and primary industries .....	2, 000	605	3, 040	4, 100	48, 850	27, 920	5, 740	8, 690	13, 420	18, 700	133, 065
	Debt charges:											
13	Debt retirement (from current account) .....	1, 250	560	4, 960	4, 770	12, 950	14, 800	5, 250	11, 640	2, 860	26, 620	85, 660
14	Interest and other charges .....	1, 140	960	6, 410	6, 050	13, 800	29, 100	— 780 <sup>3</sup>	2, 010	— 6, 800 <sup>3</sup>	5, 060	56, 950
15	Contributions to municipalities .....	280	125	920	2, 950	200	16, 100	140	—	10, 270	9, 430	40, 415
16	Other expenditures .....	6, 510	1, 420	6, 700	4, 080	62, 150	68, 700	8, 410	13, 060	20, 400	28, 830	220, 260
17	Total net general expenditure .....	45, 700	11, 120	75, 220	63, 370	452, 800	577, 270	67, 970	123, 040	176, 040	281, 880	1, 874, 410
18	Deduct debt retirement included above .....	1, 250	560	4, 960	4, 770	12, 950	14, 800	5, 250	11, 640	2, 860	26, 620	85, 660
19	Total net general expenditure (exclusive of debt retirement) .....	44, 450	10, 560	70, 260	58, 600	439, 850	562, 470	62, 720	111, 400	173, 180	255, 260	1, 788, 750

1. Includes hospital insurance plan expenditures.

2. Replaced by "Social Assistance" which is included in item 6.

3. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.









CATALOGUE No.

68-206

ANNUAL

Government  
Publications



FINANCIAL STATISTICS  
OF  
PROVINCIAL GOVERNMENTS  
1957

(Fiscal Year Ended March 31, 1958)

Revenue and Expenditure

(Second Analysis)

Preliminary

*Published by Authority of*

The Honourable Gordon Churchill, Minister of Trade and Commerce

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1957

(Fiscal Year Ended March 31, 1958)

## Revenue and Expenditure (Second Analysis) Preliminary

This memorandum provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1958. It was prepared from preliminary statements contained in the Budget Speeches delivered in 1958, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

Interim statements of both ordinary and capital accounts were not available in all cases and not all Budget Speeches indicated whether the capital expenditures forecast in the spring of 1957 were actually made during the fiscal year under review. Where later information was not available, it was necessary to base the figures on the original provincial Estimates.

The same statistical concepts are followed in the preparation of this **preliminary** analysis as in the **actual** statistics prepared when the Public Accounts are released by the provincial governments. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve

interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue by principal sources and expenditure by major functions, depends upon the extent and detail of the available sources of information. Hence, in making use of these statistics it should be borne in mind that they are only a preliminary forecast of what actual tabulations will show.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the gross revenues and expenditures of capital account, current or ordinary account, and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

The **actual** report "Financial Statistics of Provincial Governments—Revenue and Expenditure" explains more fully the various adjustments to provincial figures that are required to produce statistics on this basis.

### DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

#### REVENUE

**Other taxes**, item 12. The principal components are security transfer taxes in Quebec and Ontario, land transfer tax in Ontario, hospital insurance premiums in Saskatchewan and the new provincial tax on premium income of insurance companies (except in Ontario and Quebec where it is not separable from corporation taxes).

**Federal-provincial tax-sharing arrangements**, items 14 to 17. This is the first year of new five-year fiscal arrangements between the federal government and the provinces. All provinces except Ontario and Quebec agreed to rent the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capital provincial yields. The stabilization clause assures the provinces of as much revenue as they would have received had the former tax rental agreements continued. In these statistics the actual payments by the Government of Canada have been substituted for amounts appearing in the provincial statements.

**Privileges, Licences, and Permits**, item 18, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such

as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may continue to levy under the terms of the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies**, item 19. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

**Share of Income Tax on Power Utilities**, item 17. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification used in the final statistics, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

## COMPARISONS WITH 1957-58 ESTIMATES

The preliminary total of net general revenue for all provincial governments amounts to \$2,012 million. This is approximately 4% more than originally estimated by the provinces. Taxes are now expected to yield \$943 million—a gain to \$30 million over the original estimate.

The preliminary total of net general expenditure exclusive of debt retirement for the ten provinces is \$2,046 million—approximately 2% more than origi-

## EXPENDITURE

**Health—Other**, item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Social Welfare—Other**, item 8, includes expenditures on child welfare, labour, and general social welfare administration.

**Contributions to Municipalities**, item 15, includes all payments in the form of general subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified in these statistics according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications".

**Other Expenditure**, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

nally budgeted for. Transportation and communications (chiefly roads), health and social welfare and education showed considerable gains.

The report "Financial Statistics of Provincial Governments 1957—Revenue and Expenditure—Summary of Estimates" describes the principal changes in taxation and expenditure programmes introduced in the year under review.

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The following symbols have been used in the tables in this report:

— to indicate nil and amounts under \$500.

.. to indicate figures are not available.



## LIQUOR CONTROL REVENUE

Revenue of this nature arises from the following sources: profits on the operation of provincial whole-sale vendors and retail outlets, item 21 of the net general revenue table on page 8; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous

revenue such as fines, penalties and confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the preliminary totals for the fiscal year ended March 31, 1958 in relation to the actual totals for prior years.

### Revenue of Provincial Governments from Liquor Control

Fiscal Years Ended March 31

Province	1954	1955	1956	1957	1958 <sup>1</sup>
thousands of dollars					
Newfoundland .....	3,115	3,131	3,248	3,828	5,160
Prince Edward Island .....	1,182	1,202	1,200	1,201	1,205
Nova Scotia .....	9,815	9,913	10,587	10,945	11,460
New Brunswick .....	6,490	6,335	7,072	7,370	7,360
Quebec .....	35,856	35,868	39,539	43,081	45,540
Ontario .....	45,034	48,065	53,695	58,466	66,460
Manitoba .....	8,722	8,311	8,835	9,659	10,980
Saskatchewan .....	11,408	10,416	10,259	11,253	11,900
Alberta .....	15,721	15,367	16,260	17,881	18,800
British Columbia .....	21,383	21,263	22,819	25,298	23,600 <sup>2</sup>
<b>Sub-total</b> .....	<b>158,726</b>	<b>159,871</b>	<b>173,514</b>	<b>188,982</b>	<b>202,465</b>
Yukon Territory .....	742	792	861	817	..
Northwest Territories .....	267	268	388	445	..
<b>Total</b> .....	<b>159,735</b>	<b>160,931</b>	<b>174,763</b>	<b>190,244</b>	<b>..</b>

<sup>1</sup> Preliminary.

<sup>2</sup> Estimate.

### Net General Revenue by Source

Fiscal Years Ended March 31

Source	1954	1955	1956	1957	1958 <sup>1</sup>
millions of dollars					
<b>Taxes:</b>					
Corporations .....	17	16	20	20	21
<b>Income:</b>					
Corporations .....	49	49	54	62	225 <sup>2</sup>
Individuals .....	—	25	30	36	41
Property .....	7	7	7	8	8
<b>Sales:</b>					
Amusements and admissions .....	23	22	21	20	20
Motor fuel and fuel oil .....	224	241	269	301	344
General .....	108	129	150	178	181
Other sales taxes .....	21	20	22	25	26
Succession duties .....	31	41	72	65	51
Other taxes .....	27	17	20	18	26
<b>Total taxes .....</b>	<b>507</b>	<b>567</b>	<b>665</b>	<b>733</b>	<b>943</b>
Federal tax rental agreements .....	309	328	320	366	—
Federal-provincial tax-sharing arrangements .....	—	—	—	—	353
Privileges, licences and permits .....	331	327	422	469	486
<b>Government of Canada:</b>					
Subsidies <sup>3</sup> .....	25	24	23	23	22
Share of income tax on power utilities .....	7	7	8	7	7
Liquor profits .....	125	128	139	154	160
Other revenue .....	32	34	37	41	41
<b>Total net general revenue .....</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,012</b>

<sup>1</sup> Preliminary.

<sup>2</sup> Ontario re-entered the corporation tax field.

<sup>3</sup> Includes transitional grant to Newfoundland which diminishes each year by \$850,000.

### Net General Expenditure by Function

Fiscal Years Ended March 31

Function	1954	1955	1956	1957	1958 <sup>1</sup>
millions of dollars					
Transportation .....	353	371	448	561	599
Health .....	209	235	247	262	314
Social welfare .....	104	124	134	143	159
Education .....	234	275	333	363	446
Natural resources and primary industries .....	102	106	122	133	151
Interest and other debt charges .....	53	57	55	55	55
Contributions to municipalities .....	30	37	37	41	55
Other expenditures .....	173	181	199	216	267
<b>Net general expenditure (exclusive of debt retirement) .</b>	<b>1,258</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,046</b>

<sup>1</sup> Preliminary.

### Net General Revenue by Province

Fiscal Years Ended March 31

Province	1954	1955	1956	1957	1958 <sup>1</sup>
millions of dollars					
Newfoundland .....	32	33	33	37	41
Prince Edward Island .....	8	8	8	8	9
Nova Scotia .....	49	51	54	58	64
New Brunswick .....	49	51	53	57	62
Quebec .....	300	339	413	446	512
Ontario .....	371	399	432	482	583
Manitoba .....	56	57	59	66	74
Saskatchewan .....	98	99	103	122	136
Alberta .....	186	175	225	241	256
British Columbia .....	186	200	231	273	275
Yukon Territory .....	1	2	2	2	..
Northwest Territories .....	..	1	1	1	..
<b>Total .....</b>	<b>1,336</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,012</b>

<sup>1</sup> Preliminary.

### Net General Expenditure by Province

Fiscal Years Ended March 31

Province	1954	1955	1956	1957	1958 <sup>1</sup>
millions of dollars					
Newfoundland .....	33	39	42	44	49
Prince Edward Island .....	7	9	10	10	11
Nova Scotia .....	51	53	58	71	74
New Brunswick .....	48	51	54	59	64
Quebec .....	311	350	400	434	490
Ontario .....	384	421	489	552	684
Manitoba .....	47	48	52	63	78
Saskatchewan .....	86	96	101	110	124
Alberta .....	118	138	159	170	199
British Columbia .....	172	179	208	258	273
Yukon Territory .....	1	1	1	2	..
Northwest Territories .....	..	1	1	1	..
<b>Total (exclusive of debt retirement) .....</b>	<b>1,258</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,046</b>

<sup>1</sup> Preliminary.



# Net General Revenue Preliminary

Fiscal Year Ended March 31, 1958

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations <sup>1</sup> .....	—	—	—	—	21,370	<sup>2</sup>	—	—	—	—	21,370
	Income:											
2	Corporations <sup>1</sup> .....	—	—	—	—	78,430	147,000	—	—	—	—	225,430
3	Individuals <sup>3</sup> .....	—	—	—	—	41,290	—	—	—	—	—	41,290
4	Property .....	—	—	102	230	—	1,980	—	35 <sup>5</sup>	—	5,540	7,887
	Sales:											
5	Alcoholic beverages .....	—	275	—	—	1,920	—	—	—	—	—	2,195
6	Amusements and admissions .....	120	90	435	400	6,140	9,070	280	100	1,170	2,550	20,355
7	Motor fuel and fuel oil .....	4,100	1,750	13,723	11,210	85,490	141,450	13,470	19,240	24,400	28,720	343,553
8	Tobacco .....	—	205	—	1,425	16,120	—	—	—	—	—	17,750
9	General .....	7,750	—	—	7,260	59,520	—	—	20,160	—	86,250	180,940
10	Other commodities and services <sup>4</sup> .....	—	—	245	—	5,720	—	—	—	—	—	5,965
11	Succession duties <sup>1</sup> .....	—	—	15 <sup>5</sup>	—	20,640	30,000	3 <sup>5</sup>	10 <sup>5</sup>	5 <sup>5</sup>	—	50,673
12	Other .....	520	90	830	675	1,660	6,120	1,227	10,935	1,740	2,160	25,957
13	<b>Total taxes</b> .....	<b>12,490</b>	<b>2,410</b>	<b>15,350</b>	<b>21,200</b>	<b>338,300</b>	<b>335,620</b>	<b>14,980</b>	<b>50,480</b>	<b>27,315</b>	<b>125,220</b>	<b>943,365</b>
	Federal-Provincial tax-sharing arrangements:											
14	Tax rental agreements .....	4,449	769	9,032	12,609	—	74,379	18,418	13,874	28,892	51,446	213,868
15	Tax equalization .....	11,579	2,955	17,375	8,645	43,060	—	13,932	19,197	14,744	4,491	135,978
16	Revenue stabilization .....	—	412	—	—	—	—	—	—	—	3,046	3,458
17	<b>Total tax-sharing arrangements</b> .....	<b>16,028</b>	<b>4,136</b>	<b>26,407</b>	<b>21,254</b>	<b>43,060</b>	<b>74,379</b>	<b>32,350</b>	<b>33,071</b>	<b>43,636</b>	<b>58,983</b>	<b>353,304</b>
18	Privileges, licences and permits .....	5,730	750	7,050	8,760	85,850	112,640	14,150	34,230	157,900	58,730	485,790
	Government of Canada:											
19	Subsidies .....	2,969 <sup>6</sup>	657	2,057	1,679	3,241	3,641	2,032	2,080	2,250	1,281	21,887
20	Share of income tax on power utilities .....	247	52	401	220	1,675	1,333	61	66	1,980	1,325	7,360
21	<b>Total Government of Canada</b> .....	<b>3,216</b>	<b>709</b>	<b>2,458</b>	<b>1,899</b>	<b>4,916</b>	<b>4,974</b>	<b>2,093</b>	<b>2,146</b>	<b>4,230</b>	<b>2,606</b>	<b>29,247</b>
22	Liquor profits .....	3,150	890	11,120	7,300	30,520	45,400	8,500	11,740	17,850	23,600	160,070
23	Other revenue .....	566	255	1,265	1,287	9,064	10,507	1,667	4,613	5,029	6,311	40,564
24	<b>Total net general revenue</b> .....	<b>41,180</b>	<b>9,150</b>	<b>63,650</b>	<b>61,700</b>	<b>511,710</b>	<b>583,520</b>	<b>73,740</b>	<b>136,280</b>	<b>255,960</b>	<b>275,450</b>	<b>2,012,340</b>

<sup>1</sup> Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

<sup>2</sup> Not separable from item 2.

<sup>3</sup> Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

<sup>4</sup> N.S. — tax on long distance telephone calls; Que. — hospital tax on meals.

<sup>5</sup> Collection of arrears.

<sup>6</sup> Includes transitional grant 1,400.

## Preliminary

Fiscal Year Ended March 31, 1958

<sup>1</sup> Includes hospital insurance plan expenditures.  
<sup>2</sup> Replaced by "Social Assistance" which is included in item 6.  
<sup>3</sup> Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.  
<sup>4</sup> Includes oil and gas royalty dividends estimated at 11,000.  
<sup>5</sup> Includes home-owner subsidies estimated at 7,490.

<sup>1</sup> Includes hospital insurance plan expenditures.

<sup>2</sup> Replaced by "Social Assistance" which is included in item 6.

Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

Includes oil and gas royalty dividends estimated at 11,000.

<sup>5</sup> Includes home-owner subsidies estimated at 7,490.









CATALOGUE No.

68-206

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CANADA

Canada. Statistics, Bureau of



# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

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Revenue and Expenditure

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Preliminary (Second Analysis)

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1958

(Fiscal Year Ended March 31, 1959)

Government  
Publications

*Published by Authority of*

The Honourable Gordon Churchill, Minister of Trade and Commerce

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# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

## Revenue and Expenditure

### Preliminary (Second Analysis)

1958

(Fiscal Year Ended March 31, 1959)

This memorandum provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1959. It was prepared from preliminary statements contained in the Budget Speeches delivered in 1959, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

Interim statements of ordinary and capital accounts were not available in all cases. Where later information was not available, it was necessary to base the figures on the original provincial Estimates.

The same statistical concepts are followed in the preparation of this **preliminary** analysis as in the **actual** statistics prepared when the Public Accounts are released by the provincial governments. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue

by principal sources and expenditure by major functions, depends upon the extent and detail of the available sources of information. Hence, in making use of these statistics it should be borne in mind that they are only a preliminary forecast of what actual tabulations will show.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the gross revenues and expenditures of capital account, current or ordinary account, and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

The **actual** report "Financial Statistics of Provincial Governments—Revenue and Expenditure" explains more fully the various adjustments to provincial figures that are required to produce statistics on this basis.

#### DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

##### REVENUE

**Other Taxes**, item 12. The principal components are security transfer taxes in Quebec and Ontario, land transfer tax in Ontario, and hospital insurance premiums in Ontario, Manitoba and Saskatchewan.

**Federal-Provincial Tax-sharing Arrangements**, items 14 to 17. This is the second year of new five-year fiscal arrangements between the federal government and the provinces. All provinces except Ontario and Quebec are renting the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz. 10% of the federal tax on

personal income, increased on an interim basis to 13 per cent for 1958-59, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capital provincial yields. The stabilization clause assures the provinces of as much revenue as they would have received had the former tax rental agreements continued. In these statistics the actual payments by the Government of Canada have been substituted for amounts appearing in the provincial statements.

**Privileges, Licences, and Permits**, item 18, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging

and mining corporations which the provinces may continue to levy under the terms of the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

**Subsidies**, item 19. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

**Share of Income Tax on Power Utilities**, item 17. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

**Other Revenue**, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification used in the final statistics, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

## EXPENDITURE

**Health - Other**, item 5, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

**Social Welfare - Other**, item 10, includes expenditures on child welfare, labour, and general social welfare administration.

**Contributions to Municipalities**, item 16, includes all payments in the form of general subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified in these statistics according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications".

**Other Expenditure**, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

## COMPARISON WITH THE 1958-59 ESTIMATES REPORT

The preliminary total of net general revenue of the ten provincial governments for the fiscal year ended March 31, 1959 amounts to \$2,156 million. This is 5% more than the original Estimates total published a year ago. Total taxes are \$73 million higher in this preliminary report than originally estimated. Indications are that revenue from all the major taxes will be higher. Part of the increase is due to the fact that estimates by the Dominion Bureau of Statistics of revenue from the hospital insurance premiums for Ontario and Manitoba are included for the first time in this preliminary report. Manitoba's hospital insurance plan commenced on July 1, 1958 and Ontario's on January 1, 1959.

Liquor profits are \$14 million higher than in the Estimates report and the other sources of revenue show smaller gains.

The preliminary total of net general expenditure exclusive of debt retirement is \$2,279 million or approximately 2% more than the total originally published in the Estimates Report for the fiscal year ended March 31, 1959. Expenditures on hospital care are considerably higher mainly because of the inclusion of an estimate by the Dominion Bureau of Statistics of expenditures under the hospital insurance plans in Ontario and Manitoba which commenced during the fiscal year under review. The other functions of expenditure show small changes.

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The interpretation of the symbols used in the tables throughout this publication is as follows:

- to indicate nil and amounts under \$500.

.. to indicate figures are not available.



## LIQUOR CONTROL REVENUE

Revenue of this nature arises from the following sources: profits on the operation of provincial whole-sale vendors and retail outlets, item 21 of the net general revenue table on page 8; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous revenue

such as fines, penalties and confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the preliminary totals for the fiscal year ended March 31, 1959 in relation to the actual totals for prior years.

### Revenue of Provincial Governments from Liquor Control

Fiscal Years Ended March 31

Province	1955	1956	1957	1958	1959 <sup>1</sup>
thousands of dollars					
Newfoundland .....	3,131	3,248	3,828	3,823	3,515
Prince Edward Island .....	1,202	1,200	1,201	1,289	1,313
Nova Scotia .....	9,913	10,587	10,945	11,812	12,094
New Brunswick .....	6,335	7,072	7,370	7,361	7,510
Quebec .....	35,868	39,539	43,081	45,678	46,500
Ontario .....	48,065	53,695	58,466	68,510	71,500
Manitoba .....	8,311	8,835	9,659	10,638	11,525
Saskatchewan .....	10,416	10,259	11,253	11,764	12,300
Alberta .....	15,367	16,260	17,881	19,047	19,650
British Columbia .....	21,263	22,819	25,298	27,099	27,030
<b>Sub-total .....</b>	<b>159,871</b>	<b>173,514</b>	<b>188,982</b>	<b>207,021</b>	<b>212,937</b>
Yukon Territory .....	792	861	817	827	..
Northwest Territories .....	268	388	445	513	..
<b>Total .....</b>	<b>160,931</b>	<b>174,763</b>	<b>190,244</b>	<b>208,361</b>	<b>..</b>

<sup>1</sup> Preliminary.

### Net General Revenue by Source

Fiscal Years Ended March 31

Source	1955	1956	1957	1958	1959 <sup>1</sup>
millions of dollars					
Taxes:					
Corporations .....	16	20	20	41	32
Income:					
Corporations .....	49	54	62	214 <sup>2</sup>	235
Individuals .....	25	30	36	41	47
Property .....	7	7	8	8	8
Sales:					
Amusements and admissions .....	22	21	20	21	22
Motor fuel and fuel oil .....	241	269	301	347	359
General .....	129	150	178	183	181
Other sales taxes .....	20	22	25	28	30
Succession duties .....	41	72	65	53	54
Other taxes .....	17	20	18	19	48
<b>Total taxes .....</b>	<b>567</b>	<b>665</b>	<b>733</b>	<b>955</b>	<b>1,016</b>
Federal tax rental agreements .....	328	320	366	—	—
Federal-provincial tax-sharing arrangements .....	—	—	—	354	398
Privileges, licences and permits .....	327	422	469	479	460
Government of Canada:					
Subsidies <sup>3</sup> .....	24	23	23	22	60
Share of income tax on power utilities .....	7	8	7	7	9
Liquor profits .....	128	139	154	165	169
Other revenue .....	34	37	41	44	44
<b>Total net general revenue .....</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,026</b>	<b>2,156</b>

<sup>1</sup> Preliminary figures excluding Yukon and N.W.T.

<sup>2</sup> Ontario re-entered the corporation tax field.

<sup>3</sup> Includes transitional grant to Newfoundland which diminishes each year by \$850,000.

### Net General Expenditure by Function

Fiscal Years Ended March 31

Function	1955	1956	1957	1958	1959 <sup>1</sup>
millions of dollars					
Transportation .....	371	448	561	588	636
Health .....	235	247	262	302	353
Social welfare .....	124	134	143	168	182
Education .....	275	333	363	453	525
Natural resources and primary industries .....	106	122	133	147	160
Interest and other debt charges .....	57	55	55	55	57
Contributions to municipalities .....	37	37	41	54	62
Other expenditures .....	181	199	216	270	304
<b>Net general expenditure (exclusive of debt retirement)..</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,037</b>	<b>2,279</b>

<sup>1</sup> Preliminary figures excluding Yukon and N.W.T.

### Net General Revenue by Province

Fiscal Years Ended March 31

Province	1955	1956	1957	1958	1959 <sup>1</sup>
millions of dollars					
Newfoundland .....	33	33	37	39	62
Prince Edward Island .....	8	8	8	9	12
Nova Scotia .....	51	54	58	65	75
New Brunswick .....	51	53	57	62	71
Quebec .....	339	413	446	515	543
Ontario .....	399	432	482	595	660
Manitoba .....	57	59	66	74	82
Saskatchewan .....	99	103	122	136	141
Alberta .....	175	225	241	246	228
British Columbia .....	200	231	273	282	282
<b>Sub-total .....</b>	<b>1,412</b>	<b>1,611</b>	<b>1,790</b>	<b>2,023</b>	<b>2,156</b>
Yukon Territory .....	2	2	2	2	..
Northwest Territories .....	1	1	1	1	..
<b>Total .....</b>	<b>1,415</b>	<b>1,614</b>	<b>1,793</b>	<b>2,026</b>	<b>..</b>

<sup>1</sup> Preliminary.

### Net General Expenditure by Province

Fiscal Years Ended March 31

Province	1955	1956	1957	1958	1959 <sup>1</sup>
millions of dollars					
Newfoundland .....	39	42	44	48	62
Prince Edward Island .....	9	10	10	11	14
Nova Scotia .....	53	58	71	74	85
New Brunswick .....	51	54	59	64	71
Quebec .....	350	400	434	493	529
Ontario .....	421	489	552	657	788
Manitoba .....	48	52	63	76	101
Saskatchewan .....	96	101	110	124	137
Alberta .....	138	159	170	199	223
British Columbia .....	179	208	258	287	269
<b>Sub-total .....</b>	<b>1,384</b>	<b>1,573</b>	<b>1,771</b>	<b>2,033</b>	<b>2,279</b>
Yukon Territory .....	1	1	2	2	..
Northwest Territories .....	1	1	1	2	..
<b>Total (exclusive of debt retirement) .....</b>	<b>1,386</b>	<b>1,575</b>	<b>1,774</b>	<b>2,037</b>	<b>..</b>

<sup>1</sup> Preliminary.



## Net General Revenue

## Preliminary

Fiscal Year Ended March 31, 1959

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:	285 <sup>1</sup>	75 <sup>1</sup>	650 <sup>1</sup>	600 <sup>1</sup>	24,000	<sup>2</sup>	1,200 <sup>1</sup>	645 <sup>1</sup>	1,960 <sup>1</sup>	2,500 <sup>1</sup>	31,915
1	Corporations .....	—	—	—	—	79,720	155,000	—	—	—	—	234,720
2	Income:	—	—	—	—	47,000	—	—	—	—	—	47,000
3	Individuals <sup>4</sup> .....	—	—	—	—	—	—	—	—	—	—	—
4	Property .....	—	—	102	230	—	1,750	—	25 <sup>6</sup>	—	5,840	7,947
	Sales:	—	300	—	—	2,000	—	—	—	—	—	2,300
5	Alcoholic beverages .....	—	80	430	365	6,750	9,620	670	100	1,010	2,890	22,035
6	Amusements and admissions .....	4,695	2,100	14,388	11,600	87,340	149,700	14,600	20,235	25,410	28,360	358,428
7	Motor fuel and fuel oil .....	—	255	—	1,565	20,310	—	—	—	—	—	22,130
8	Tobacco.....	8,035	General	1,500	7,725	61,925	—	—	20,810	—	80,900	180,895
9	Other commodities and services .....	—	—	265	—	5,870	—	—	—	—	—	6,135
10	Succession duties <sup>3</sup> .....	—	—	—	80	20,000	34,000	3 <sup>6</sup>	—	5 <sup>6</sup>	—	54,015
11	Other .....	230	—	83	—	1,600	30,640	5,032	10,570	35	60	48,330
12												
13	<b>Total taxes .....</b>	<b>13,365</b>	<b>2,810</b>	<b>17,420</b>	<b>22,165</b>	<b>356,515</b>	<b>380,710</b>	<b>21,505</b>	<b>52,390</b>	<b>28,420</b>	<b>120,550</b>	<b>1,015,850</b>
	Federal-provincial tax-sharing arrangements:											
14	Tax rental agreements .....	4,737	785	11,824	13,613	—	93,322	20,688	14,399	38,350	51,321	249,039
15	Tax equalization .....	12,155	3,074	15,545	8,651	55,004	—	12,889	19,862	7,991	8,237	143,408
16	Revenue stabilization .....	—	418	—	—	—	—	—	—	—	5,258	5,676
17	<b>Total tax-sharing arrangements<sup>7</sup> .....</b>	<b>16,892</b>	<b>4,277</b>	<b>27,369</b>	<b>22,264</b>	<b>55,004</b>	<b>93,322</b>	<b>33,577</b>	<b>34,261</b>	<b>46,341</b>	<b>64,816</b>	<b>398,123</b>
18	Privileges, licences and permits .....	5,220	820	7,125	8,210	84,155	122,500	13,955	32,950	124,250	60,600	459,785
	Government of Canada:											
19	Subsidies .....	23,669 <sup>6</sup>	3,157 <sup>9</sup>	9,557 <sup>9</sup>	9,179 <sup>9</sup>	3,241	3,641	2,032	2,080	2,275	1,281	60,112
20	Share of income tax on power utilities .....	286	49	460	202	2,281	1,590	47	96	2,216	1,456	8,683
21	<b>Total Government of Canada .....</b>	<b>23,955</b>	<b>3,206</b>	<b>10,017</b>	<b>9,381</b>	<b>5,522</b>	<b>5,231</b>	<b>2,079</b>	<b>2,176</b>	<b>4,491</b>	<b>2,737</b>	<b>68,795</b>
22	Liquor profits .....	2,100	970	11,725	7,460	32,950	47,700	8,775	12,140	18,600	26,650	169,070
23	Other revenue .....	868	237	1,384	920	8,874	10,687	1,809	6,983	5,548	6,847	44,157
24	<b>Total net general revenue .....</b>	<b>62,400</b>	<b>12,320</b>	<b>75,040</b>	<b>70,400</b>	<b>543,020</b>	<b>660,150</b>	<b>81,700</b>	<b>140,900</b>	<b>227,650</b>	<b>282,200</b>	<b>2,155,780</b>

<sup>1</sup> Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of 1957 tax rental agreements in all provinces except Quebec and Ontario.

<sup>2</sup> Not separable from item 2.

<sup>3</sup> Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

<sup>4</sup> Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

<sup>5</sup> Not separable from item 9.

<sup>6</sup> Collection of arrears.

<sup>7</sup> Actual payments by the federal Department of Finance including adjustments for the previous year.

\* Consists of Atlantic Provinces Adjustment Grant 7,500, transitional grant 1,050, additional subsidy for the years 1957-58 and 1958-59 13,550 and annual statutory subsidies 1,569.

<sup>9</sup> Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.









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68-208	<b>Financial Statistics of Provincial Governments—Funded Debt—Direct and Indirect (Interim)</b> Based on interim figures provided by provinces immediately after close of fiscal year; gives early indication of trends pending issue of public accounts .....	.50
68-209	<b>Financial Statistics of Provincial Governments—Direct and Indirect Debt (Actual)</b> Funded and all other debt and guarantees of the provinces, with analyses, based on the public accounts .....	.50
68-211	<b>Financial Statistics of the Government of Canada—Revenue and Expenditure—Direct and Indirect Debt (Actual)</b> Based on analysis of the public accounts. Transfers to other governments and detail of funded debt are included .....	.50
61-203	<b>Financial Statistics of Federal Government Enterprises</b> An analysis of financial statements of federal government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure on a comparable basis and by industry .....	.50
61-204	<b>Financial Statistics of Provincial Government Enterprises</b> An analysis of financial statements of provincial government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure by total, by industry and by province .....	.75
63-202	<b>The Control and Sale of Alcoholic Beverages in Canada</b> Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions .....	.50

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CATALOGUE NO.

68-206

ANNUAL

Financial Statistics of Provincial Governments, 1963

Revenue and Expenditure - Preliminary

ERRATA

The following changes should be made in this publication:

Page 5 - Review of Preliminary Data for 1963-64

For the first two paragraphs substitute the following:

Of the \$3,459 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1964, \$2,258 million or 65.3 per cent was taxes, and of these the largest receipts were from the general sales tax (24.8 per cent). Revenue from corporation income tax and individual income tax accounted for 18.9 per cent and 17.2 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,770 million. Of this total 29.1 per cent was spent on education, 27.1 per cent on health and social welfare, and 21.1 per cent on transportation and communications.

The changes shown below should be made in the specified columns of the following tables:

Table 1 - Page 6

Item No.	<u>Saskatchewan</u>		<u>Total</u>	
	Shown as	Should read	Shown as	Should read
12	13,415	17,695	130,818	135,098
13	116,440	120,720	2,253,730	2,258,010
26	14,189	14,049	87,779	87,639
27	216,390	220,530	3,454,600	3,458,740

Table 2 - Page 7

2	62,530	66,510	699,660	703,640
4	79,660	83,640	1,016,190	1,020,170
9	26,330	26,490	440,120	440,280
10	206,300	210,440	3,765,900	3,770,040





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### **SYMBOLS**

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- to indicate nil and amounts under \$500.

**Note:** Figures appearing in footnotes to tables are in thousands of dollars.



# FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

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## Revenue and Expenditure

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### Preliminary (Second Analysis)

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1963

(Fiscal Year Ended March 31, 1964)

#### INTRODUCTION

These statistics provide condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1964. They are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation in this report. In the case of certain other provinces the information was obtained from budget speeches delivered in 1964, and from interim statements tabled in conjunction therewith. Very little information beyond the

original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the Federal-Provincial Fiscal Arrangements Act, etc., were available from the Department of Finance and have been substituted for the provincial figures in every case.

For summaries of concepts and definitions see also Catalogue Nos. 68-205 and 68-207.

#### REVIEW OF PRELIMINARY DATA FOR 1963-64

Of the \$3,455 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1964, \$2,254 million or 65.2 per cent was taxes, and of these the largest receipts were from the general sales tax (24.8 per cent) and from the motor fuel and fuel oil taxes (23.9 per cent). Revenue from corporation income tax and individual income tax accounted for 18.9 per cent and 17.3 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,766 million. Of this total 29.1 per cent was spent on education, 27.0 per cent on health and social welfare, and 21.1 per cent on transportation and communications.

Subsequent to the release in December 1963 of our Publication No. 68-205, "Summary of Estimates (First Analysis) 1963 and Preliminary (Second Analysis) 1962", some of the provinces have intro-

duced new tax legislation or made some changes relative to existing taxes, which became effective in the fiscal year ended March 31, 1964.

In Prince Edward Island and New Brunswick, new schedules of rates for motor vehicle licences were introduced, effective January 1, 1964.

In Ontario, the tax on motor fuel, including diesel fuel, was increased 2 cents per gallon, effective February 13, 1964; also, private passenger vehicle licence fees are now based on the number of cylinders instead of on horsepower, as formerly; and minor reductions were made in amusement taxes.

In Saskatchewan, effective for the calendar year 1964, the annual premiums under the Medical Care Insurance Act have been reduced to \$6 single and \$12 family; annual premiums under the Saskatchewan Hospitalization Act have been reduced to \$20 single and \$40 family.

September 18, 1964.





**TABLE 2. Net General Expenditure (Preliminary)**  
(Current and Capital)

Fiscal Year Ended March 31, 1964

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
1	Transportation and communications .....	26,790	6,360	29,900	30,480	199,950	282,250	26,290	31,650	60,740	99,330	793,740
2	Health and social welfare:											
3	Health <sup>1</sup> .....	11,850	3,180	25,390	23,840	182,940	234,130	34,830	62,530	60,220	60,750	699,660
4	Social welfare .....	12,950	1,670	8,810	6,980	134,040	62,910	13,060	17,130	27,100	31,880	316,530
	<b>Total health and social welfare .....</b>	<b>24,800</b>	<b>4,850</b>	<b>34,200</b>	<b>30,820</b>	<b>316,980</b>	<b>297,040</b>	<b>47,890</b>	<b>79,660</b>	<b>87,320</b>	<b>92,630</b>	<b>1,016,190</b>
5	Education .....	23,560	5,040	31,520	19,730	334,230	409,580	38,480	55,110	83,540	96,470	1,097,260
6	Natural resources and primary industries .....	3,350	960	4,420	5,370	72,520	50,070	18,150	14,900	21,690	25,010	216,440
7	Debt charges (exclusive of debt retirement) <sup>2</sup> .....	7,950	2,160	11,850	9,770	39,720	59,450	5,750	-1,360 <sup>3</sup>	-14,960 <sup>3</sup>	1,500	121,830
8	Contributions to municipalities .....	1,380	4,450	1,330	6,420	290	37,380	2,980	10	16,720	13,360	80,320
9	Other expenditures .....	12,120	2,770	12,580	10,010	129,580	128,680	16,260	26,330	35,070	66,740 <sup>4</sup>	440,120
10	<b>Total net general expenditure (exclusive of debt retirement) .....</b>	<b>99,950</b>	<b>22,590</b>	<b>125,800</b>	<b>112,600</b>	<b>1,093,270<sup>5</sup></b>	<b>1,264,430</b>	<b>153,800</b>	<b>206,300</b>	<b>290,120</b>	<b>395,040<sup>5</sup></b>	<b>3,765,900</b>

<sup>1</sup> Includes expenditures under the various hospital insurance plans.

<sup>2</sup> Provision for debt retirement was as follows: Nfld. 3,513; P.E.I. 953; N.S. nil; N.B. 5,617; Que. 16,999; Ont. 41,500; Man. 5,359; Sask. nil; Alta. 2,360; B.C. nil.

<sup>3</sup> Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

<sup>4</sup> Includes home-owner subsidies 21,659.

<sup>5</sup> Does not include expenditures by the toll road authorities.

**TABLE 3. Specified Gross Amounts Paid to Local Governments (Preliminary)**

Fiscal Year Ended March 31, 1964

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
1	Grants-in-aid and shared-cost contributions:											
2	Transportation and communication (roads)	290	80	270	270	7,290	85,210	3,810	6,770	5,790	630	110,410
3	Health <sup>1</sup> .....	150	-	870	-	6,430	1,910	220	1,160	1,590	320	11,650
4	Social welfare .....	-	-	1,520	2,910	-	42,280	2,350	6,750	2,750	20,690	79,250
5	Education (schools operated by local authorities) <sup>2</sup> .....	3,420	3,420	22,310	10,340	197,600 <sup>4</sup>	383,650	28,960	41,190	73,000	67,270	827,740
6	Natural resources and primary industries ..	10	-	-	10	-	1,020	580	1,200	250	10	3,080
7	Other <sup>3</sup> .....	90	130	150	280	22,230	11,990	450	4,680	6,150	8,480	54,630
	<b>Sub-total items 1 to 6 .....</b>	<b>540</b>	<b>3,630</b>	<b>25,120</b>	<b>13,810</b>	<b>233,550</b>	<b>526,060</b>	<b>36,370</b>	<b>60,750</b>	<b>89,530</b>	<b>97,400</b>	<b>1,086,760</b>
8	Shared-revenue contributions, subsidies and grants in lieu of taxes .....	1,380	450	1,330	6,420	290	37,380	2,980	10	16,720	13,360	80,320
9	<b>Total amounts paid to local governments .....</b>	<b>1,920</b>	<b>4,080</b>	<b>26,450</b>	<b>20,230</b>	<b>233,840</b>	<b>563,440</b>	<b>39,350</b>	<b>60,760</b>	<b>106,250</b>	<b>110,760</b>	<b>1,167,080</b>

<sup>1</sup> Excludes amounts paid directly to municipal hospital boards.

<sup>2</sup> Includes grants paid directly to teachers in P.E.I., N.B. and Que.

<sup>3</sup> Excludes grants estimated at 18,201 to primary and secondary schools which are operated on a religious denominational basis.

<sup>4</sup> Does not include payments on account of school loans assumed by the Province in 1947, 1,824.

<sup>5</sup> Includes winter works and civil defence grants.

# Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1960	1961	1962	1963 (Prel.)	1964 (Prel.)
millions of dollars					
Taxes:					
Corporations .....	50	52	55	39	44
Income - Corporations .....	249	269	268	408	427
Individuals .....	55	61	85	360	389
Property .....	8	8	9	9	10
Sales:					
Amusements and admissions .....	23	23	24	25	26
Motor fuel and fuel oil .....	382	402	450	480	538
General .....	209	212	355	516	559
Other .....	32	34	37	40	45
Succession duties .....	56	60	66	72	85
Other .....	104	125	133	126	131
<b>Total taxes .....</b>	<b>1,168</b>	<b>1,246</b>	<b>1,482</b>	<b>2,075</b>	<b>2,254</b>
Government of Canada payments:					
Federal-provincial tax-sharing arrangements <sup>1</sup> .....	460	480	479	24	-
Federal-Provincial Fiscal Arrangements Act, 1962 <sup>2</sup> .....	-	-	-	175	178
50% share of income tax on power utilities .....	5	4	6	10	10
Subsidies <sup>3</sup> .....	54	54	57	66	66
<b>Total Government of Canada payments .....</b>	<b>519</b>	<b>538</b>	<b>542</b>	<b>275</b>	<b>254</b>
Privileges, licences and permits .....	539	523	561	585	633
Liquor profits .....	179	185	197	211	226
Other revenue .....	59	60	75	81	88
<b>Total net general revenue .....</b>	<b>2,464</b>	<b>2,552</b>	<b>2,857</b>	<b>3,227</b>	<b>3,455</b>

<sup>1</sup> Includes tax rentals, tax equalization and revenue stabilization.

<sup>2</sup> Includes share of federal estates tax and equalization payments.

<sup>3</sup> Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

# Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1960	1961	1962	1963 (Prel.)	1964 (Prel.)
millions of dollars					
Transportation and communications .....	680	713	659	723	794
Health:					
Hospital care .....	391	453	543	..	..
Other .....	45	55	57	..	..
<b>Total health .....</b>	<b>436</b>	<b>508</b>	<b>600</b>	<b>632<sup>1</sup></b>	<b>700<sup>1</sup></b>
Social welfare:					
Aid to aged and blind persons .....	62	65	67	..	..
Aid to unemployed .....	41	55	91	..	..
Mothers' allowances .....	40	38	37	..	..
Other .....	63	99	80	..	..
<b>Total social welfare .....</b>	<b>206</b>	<b>257</b>	<b>275</b>	<b>293<sup>1</sup></b>	<b>316<sup>1</sup></b>
<b>Total health and social welfare .....</b>	<b>642</b>	<b>765</b>	<b>875</b>	<b>945</b>	<b>1,016</b>
Education .....	602	698	841	979	1,097
Natural resources and primary industries .....	174	201	202	201	217
Debt charges (excluding debt retirement) .....	57	67	84	104	122
Contributions to municipalities .....	66	70	71	77	80
Other expenditures .....	323	354	376	414	440
<b>Total net general expenditure excluding debt re- tirement .....</b>	<b>2,544</b>	<b>2,868</b>	<b>3,108</b>	<b>3,443</b>	<b>3,766</b>

<sup>1</sup> Preliminary statements do not all show sufficient detail to provide a breakdown of "total health" and "total social welfare".



CATALOGUE No.

68-206

ANNUAL



Government  
Publications

PROVINCIAL GOVERNMENT FINANCE  
Revenue and Expenditure (Preliminary)  
1964

(Fiscal Year Ended March 31, 1965)

Formerly Financial Statistics of Provincial Governments—Revenue and  
Expenditure—Preliminary (Second Analysis)

*Published by Authority of*  
The Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS  
Public Finance and Transportation Division  
Government Finance Section

January 1966  
8502-512

Price: 25 cents

Reports Published by the  
Public Finance and Transportation Division  
dealing with

**GOVERNMENT FINANCE**

Catalogue number	Title	Price
	<b>Annual</b>	
68-201	<b>Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments</b> Brief résumé of taxes of all levels of government for current year by category, basis of tax and rate applicable .....	\$ .50
68-202	<b>Consolidated Public Finance—Federal, Provincial and Municipal Governments</b> (Formerly A Consolidation of Public Finance Statistics—Municipalities, Provinces and the Government of Canada (Actual)) Based on data concerning federal, provincial and municipal revenues, expenditures and debt contained in DBS publications catalogue Nos. 68-204; 68-207; 68-209 and 68-211 .....	.50
68-203	<b>Financial Statistics of Municipal Government—Revenue and Expenditure—Preliminary and Estimates</b> Based on a sample of municipal accounts and budgets prior to publication of actual statistics .....	.50
68-204	<b>Municipal Government Finance</b> (Formerly Financial Statistics of Municipal Governments (Actual)—Revenues, Expenditures, Assets and Liabilities) Based on provincial compilations and/or audited financial statements of municipalities and other forms of local government.....	.75
68-205	<b>Provincial Government Finance—Revenue and Expenditure (Estimates)</b> (Formerly Financial Statistics of Provincial Governments—Revenue and Expenditure—Summary of Estimates (First Analysis)) Based on budget and provincial estimates for the year ending on the date indicated .....	.50
68-206	<b>Provincial Government Finance—Revenue and Expenditure (Preliminary)</b> (Formerly Financial Statistics of Provincial Governments—Revenue and Expenditure—Preliminary (Second Analysis)) Based on budget estimates and preliminary financial statements for the year ending on the date indicated .....	.25
68-207	<b>Provincial Government Finance—Revenue and Expenditure</b> (Formerly Financial Statistics of Provincial Governments—Revenue and Expenditure (Actual)) Based on detailed analyses of the Public Accounts of the provinces .....	.75
68-208	<b>Provincial Government Finance—Funded Debt (Preliminary)</b> (Formerly Financial Statistics of Provincial Governments—Funded Debt—Direct and Indirect (Interim)) Based on interim figures provided by provinces immediately after close of the fiscal year indicated.....	.50
68-209	<b>Provincial Government Finance—Debt</b> (Formerly Financial Statistics of Provincial Governments—Direct and Indirect Debt (Actual)) Based on analyses of the Public Accounts of the provinces .....	.50
68-211	<b>Federal Government Finance</b> (Formerly Financial Statistics of the Government of Canada—Revenue and Expenditure—Direct and Indirect Debt (Actual)) Based on analysis of the Public Accounts .....	.50
61-203	<b>Federal Government Enterprise Finance</b> (Formerly Financial Statistics of Federal Government Enterprises) Based on analyses of financial statements of federal government enterprises .....	.50
61-204	<b>Provincial Government Enterprise Finance</b> (Formerly Financial Statistics of Provincial Government Enterprises) Based on analyses of financial statements of provincial government enterprises .....	.75
63-202	<b>The Control and Sale of Alcoholic Beverages in Canada</b> Based on information provided by provincial liquor authorities, the federal Department of National Revenue and divisions of the Dominion Bureau of Statistics .....	.50

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- P preliminary figures.
- \* revised figures.

**Note:** Figures appearing in footnotes to tables are in thousands of dollars.

# PROVINCIAL GOVERNMENT FINANCE

## Revenue and Expenditure (Preliminary)

1964

(Fiscal Year Ended March 31, 1965)

### INTRODUCTION

These statistics provide condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1965. They are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation in this report. In the case of certain other provinces the information was obtained from budget speeches delivered in 1965, and from interim statements tabled in conjunction therewith. Very little information beyond the original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the Federal-Provincial Fiscal Arrangements Act, etc., were available from the Department of Finance and have been substituted for the provincial figures except for Quebec, where the figures were taken from the abridged revenue statement of the province for the fiscal year under review.

Effective April 1, 1964, the federal government increased the rate abatement of federal estate tax from 50 to 75 per cent. Ontario and Quebec continued

to levy their own succession duties but, not having raised their rates, received the additional 25 per cent abatement from the federal government. British Columbia in lieu of accepting the additional abatement raised its provincial rates under its Succession Duty Act. (See line 11 and line 15, Table 1).

The expenditure under the Fiscal Revision Act with respect to the payment by Crown corporations of provincial taxes and fees is shown in Table 1, item 23.

It should be understood that the difference between "net general revenue (preliminary)", and "net general expenditure (preliminary)", as used in this report does not reflect a surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

For summaries of concepts and definitions see also Catalogue Nos. 68-205 and 68-207 as listed on page 2 of this report.

### REVIEW OF PRELIMINARY DATA FOR 1964-65

Of the \$4,127 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1965, \$2,706 million or 65.6 per cent was taxes. Of these the largest receipts were from the general sales tax (26.6 per cent) and from the motor fuel and fuel oil taxes (22.6 per cent). Revenue from corporation income tax and individual income tax accounted for 17.4 per cent and 18.8 per cent, respectively of the total tax revenue.

Preliminary net general expenditure amounted to approximately \$4,380 million. Of this total 28.4 per cent was spent on education, 27.6 per cent on health and social welfare, and 19.6 per cent on transportation and communications.

Subsequent to the release in September 1964 of our Publication No. 68-205, "Summary of Estimates (First Analysis) 1964," the provinces of Manitoba and Saskatchewan introduced new tax legislation or made some changes relative to existing taxes, which became effective in the fiscal year ended March 31, 1965.

In Manitoba an increase in the gasoline tax from 14 cents to 17 cents per gallon, and in the motive fuels tax from 17 cents to 20 cents per gallon became effective in October 1964. The Revenue Act, Part I effective August 27, 1964 placed a 5 per cent tax on the purchase price of the following: electricity, telephone service, including long distance telephone calls originating and terminating within the province, natural gas and manufactured gas used as a fuel and delivered by a gas pipe distribution system, coal, and steam or hot water used for the purpose of heating buildings.

Effective January 1, 1965 Saskatchewan raised its medical care and hospital insurance premiums. This resulted in an increase in the combined medical care and hospital premiums from \$52 per year to \$72 per year for families and from \$26 per year to \$36 per year for unmarried adults.

December 1965.

TABLE 1. Net General Revenue (Preliminary)

Fiscal Year Ended March 31, 1965

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	
							thousands of dollars						
	Taxes:	470 <sup>1</sup>	100 <sup>1</sup>	960 <sup>1</sup>	930 <sup>1</sup>	33,040 <sup>2</sup>	<sup>2</sup>	1,500 <sup>1</sup>	1,060 <sup>1</sup>	2,450 <sup>1</sup>	3,560 <sup>1</sup>	44,070	
1	Corporations .....												
	Income:												
2	Corporations <sup>3</sup> .....	5,647	-	5,827	5,018	130,034	234,000	15,508	12,107	23,488	40,028	471,400	
3	Individuals <sup>4</sup> .....	4,123	908	9,976	6,230	170,191	195,842	24,287	20,594	27,752	47,823	507,726	
4	Property .....	-	-	100	340	-	1,450	-	10 <sup>5</sup>	-	7,930	9,830	
	Sales:												
5	Alcoholic beverages .....	-	480	370 <sup>6</sup>	-	-	-	-	-	-	-	480	
6	Amusements and admissions .....	140	70	-	280	11,540	14,930	860	140	970	1,870	31,170	
7	Motor fuel and fuel oil .....	9,800	3,330	22,160	18,290	167,340	234,000	30,505	32,110	41,030	53,780	612,345	
8	Tobacco .....	1,090	369	2,190	2,190	27,560	-	5,140	-	-	-	36,349	
9	General .....	18,300	3,000	19,210	12,390	288,880	198,310	-	50,540	-	128,950	719,580	
10	Other commodities and services .....	-	-	420	-	13,890	-	1,380	-	-	-	15,690	
11	Succession duties <sup>7</sup> .....	-	-	1 <sup>5</sup>	-	44,260	46,000	-	-	-	8,110	98,371	
12	Other .....	351	-	106	122	2,255	128,258	13,910	13,889	50	249	159,190	
13	Total taxes .....	39,921	8,000	59,130	45,790	888,990	1,052,790	93,090	130,450	95,740	292,300	2,706,201	
	Government of Canada <sup>8</sup> .....												
14	Statutory subsidies .....	1,656	657	2,132	1,745	3,964	4,624	2,117	2,124	2,887	1,673	23,579	
	Federal-Provincial Fiscal Arrangements Act 1962 for fiscal year 1964-65:												
15	Share of federal estate tax .....	464	132	3,527	2,016	8,834	15,116	3,749	1,592	4,655	-	40,085	
16	Equalization (including stabilization) .....	19,124	4,743	25,535	22,508	99,608 <sup>9</sup>	-	19,246	25,022	373	-	216,159	
17	Atlantic Provinces adjustment grants .....	10,500	3,500	10,500	10,500	-	-	-	-	-	-	35,000	
18	Newfoundland additional grant .....	8,000	-	-	-	-	-	-	-	-	-	8,000	
	Adjustments for fiscal year 1963-64:												
19	Estate tax .....	12	27	44	424	-	-	154	4	119	-	776	
20	Equalization .....	-	721	665	417	4,798 <sup>9</sup>	-	2,332	-	4,445	-	11,660	
21	Share of income tax on power utilities .....	243	60	738	55	4,265	1,064	50	13	2,906	284	9,678	
22	Compensation due to withdrawal from joint programmes .....	-	-	-	-	20,682 <sup>10</sup>	-	-	-	-	-	20,682	
23	Crown Corporations (Provincial Taxes and Fees) .....	399	3	194	15	1,658	1,157	2	10	11	357	3,806	
24	Total Government of Canada (items 14 to 23) .....	39,647	9,843	43,335	37,680	143,809	21,961	27,650	27,790	15,396	2,314	369,425	
25	Privileges, licences and permits .....	9,400	1,120	9,500	11,620	132,640	171,390	20,820	49,310	172,690	122,570	701,060	
26	Liquor profits .....	4,180	1,610	13,480	11,710	40,030	79,100	14,590	16,200	25,280	35,140	241,320	
27	Other revenue .....	2,242	557	2,755	3,260	37,211	22,779	4,760	12,930	11,714	10,666	108,874	
28	Total net general revenue .....	95,390	21,130	128,200	110,060	1,242,680	1,348,020	160,910	236,680	320,820	462,990	4,126,880	

<sup>1</sup> Tax on premium income of insurance companies.

<sup>2</sup> Various corporation taxes (other than on income) The amounts for Ontario are not separable from item 2 at this time.

<sup>3</sup> Collected by federal government for all provinces except Quebec and Ontario. See also footnote 8.

■ Collected by federal government for all provinces except Quebec and Ontario. See also footnote 8.

5 Collected by federal government for all provinces except Quebec: see also footnote 10

<sup>6</sup> Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

<sup>7</sup> Suspended under terms of the Federal-Provincial Fiscal Arrangements Act in all provinces except Quebec, Ontario and British Columbia.

7 Suspended under terms of the Federal-Provincial Fiscal Arrangements Act in all

8 Amounts appearing in the provincial statements have been adjusted to correspond to amounts appearing in the federal statements.

<sup>9</sup> After making net adjustments re special corporation taxes and university

° Obtained from the abridged revenue statement published by the province.



<sup>s</sup> Does not include expenditures by the autoroutes authority.

Fiscal Year Ended March 31, 1965

<sup>s</sup> Includes winter works and civil defence grants.



# **Net General Revenue of Provincial Governments** **Fiscal Years Ended March 31**

Source	1961	1962	1963	1964 <sup>P</sup>	1965 <sup>P</sup>
	millions of dollars				
<b>Taxes:</b>					
Corporations .....	52	56	56	44	44
Income - Corporations .....	269	268	395	427	472
Individuals .....	61	85	360	389	508
Property .....	8	8	9	10	10
<b>Sales:</b>					
Amusements and admissions .....	23	24	25	26	31
Motor fuel and fuel oil .....	402	449	483	538	612
Tobacco .....	24	27	28	32	36
General .....	212	355	516	559	720
Other .....	10	10	12	13	16
Succession duties .....	60	66	72	85	98
Other .....	125	133	131	135	159
<b>Total taxes .....</b>	<b>1,246</b>	<b>1,481</b>	<b>2,087</b>	<b>2,258</b>	<b>2,706</b>
<b>Government of Canada payments:</b>					
Federal-provincial tax-sharing arrangements <sup>1</sup> .....	480	478	23	—	—
Federal-Provincial Fiscal Arrangements Act, 1962 <sup>2</sup> .....	—	—	159	167	228
50% share of income tax on power utilities .....	4	6	10	10	10
Subsidies <sup>3</sup> .....	54	57	66	66	67
Share of federal estate tax .....	—	—	17	11	40
Compensation due to withdrawal from joint programmes .....	—	—	—	—	21
Crown Corporations (provincial taxes and fees) .....	—	—	—	—	4
<b>Total Government of Canada payments .....</b>	<b>538</b>	<b>541</b>	<b>275</b>	<b>254</b>	<b>370</b>
Privileges, licences and permits .....	523	561	589	633	701
Liquor profits .....	185	195	215	226	241
Other revenue .....	60	75	83	88	109
<b>Total net general revenue .....</b>	<b>2,552</b>	<b>2,853</b>	<b>3,249</b>	<b>3,459</b>	<b>4,127</b>

<sup>1</sup> Includes tax rentals, tax equalization and revenue stabilization.

<sup>2</sup> Includes share of federal estate tax and equalization payments.

<sup>3</sup> Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

# **Net General Expenditure of Provincial Governments** **Fiscal Years Ended March 31**

Function	1961	1962	1963	1964 <sup>P</sup>	1965 <sup>P</sup>
	millions of dollars				
Transportation and communications .....	713	659	710	794	859
<b>Health:</b>					
Hospital care .....	453	542	588	..	..
Other .....	55	57	66	..	..
<b>Total health .....</b>	<b>508</b>	<b>599</b>	<b>654</b>	<b>704<sup>1</sup></b>	<b>848<sup>1</sup></b>
<b>Social welfare:</b>					
Aid to aged and blind persons .....	65	67	77	..	..
Aid to unemployed .....	55	91	100	..	..
Mothers' allowances .....	38	37	36	..	..
Other .....	99	80	78	..	..
<b>Total social welfare .....</b>	<b>257</b>	<b>275</b>	<b>291</b>	<b>316<sup>1</sup></b>	<b>361<sup>1</sup></b>
<b>Total health and social welfare .....</b>	<b>765</b>	<b>874</b>	<b>945</b>	<b>1,020</b>	<b>1,209</b>
Education .....	698	838	984	1,097	1,245
Natural resources and primary industries .....	201	202	192	217	226
Debt charges (excluding debt retirement) .....	67	84	103	122	135
Contributions to municipalities .....	70	71	77	80	161
Other expenditures .....	354	375	416	440	545
<b>Total net general expenditure excluding debt retirement .....</b>	<b>2,868</b>	<b>3,103</b>	<b>3,427</b>	<b>3,770</b>	<b>4,380</b>

<sup>1</sup> Preliminary statements do not all show sufficient detail to provide a breakdown of "total health" and "total social welfare".









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